**Budget Speech 2009/10 for the Umsobomvu Municipality delivered by the Mayor, Ms Nombulelo Hermans.**

Chief Whip, Opposition Parties, Councillors, Municipal Manager, Officials, Honored Guests and Members of the Media, it is an honour and privilege for me to present the budget for the 2009/10 financial year. As the ruling party we remain humbled by the confidence that the residents of Umsobomvu and the country has shown in the Presidency of Jacob Gedleyihlekisa Zuma, to lead and to build a solid foundation for our communities to prosper and to increase the pace of making our country a more thriving nation.

This renewed mandate which was ushered in on the 22nd April 2009 under the ruling party's theme "Working together we can do more", is underpinned by the five priority areas, namely education, health, creating decent jobs, fighting crime and corruption, rural development, food security and land reform.

In our pursuit for developmental local government we are not immune to that renewed mandate. We need to take our fair share of the cake. We need to take those priority areas and customize them with our five year strategic agenda namely basic service delivery, transformation and institutional development, financial viability, local and economic development and public participation and good governance.

Once more our national government, in pursuit for a better life for all our people, has in the past three days crafted a programme of action in its annual national cabinet legotla. This is once more incumbent to us to heed to the call of implementing such an action with zeal, oomph and the zest our people have renewed the mandate given to us.

Lest our memories fade or our vision be cluttered, this renewed mandate of the 22nd April 2009 loudly and clearly beckons us to work together with all stake holders to:

- eradicate backlogs and invest in infrastructure for basic service and for growth;
- facilitate local economic growth development and ensure that it is shared and creates sustainable jobs;
- build a safer, more secure and more sustainable environment and communities;
- deepened democracy;
- ensure financial viability and manager the resources prudently;
- offer a caring and effective government;
- build institutional capacity and transformation.

We wish to take this opportunity to thank all those who enabled us as Council to register the progress we have made so far especially the Municipal Manager and his team. We could submit the annual report, and have submitted at least all our compliance documents as required by the by the Municipal Finance Management Act or Treasury during the 2007/8 financial year.

While we acknowledge that resource limitation means that our expenditure must focus primarily on our business of service delivery and economic development of our municipality, we remain committed to create an enabling environment that attracts investors in a manner that promotes the required standard of ethics and the code of good practice, we therefore take this opportunity as a municipality.

The 2009/10 Budget is an outcome of all the inputs from the various Ward Committees and the Council's engagements (as stipulated in our IDP e.g Council Meets the people etc). On all these engagements, the 2009/10 budget outcome was influenced by other factors that could not be wished away otherwise we would not have this outcome. These Budget outcomes were influenced by the various inevitable circumstances such as:

- The economic situation in Umsobomvu Municipality area;
- Poverty levels within the municipality;
- Low household income;
- Cost recovery in some services e.g. sewage, refuse removal etc.;
- The tariff increase by Eskom;
- Global economic meltdown;
- Salary increases for 2009/10 financial year.

We therefore will not fail you with your continued support that you have shown during this process.

**Tariff Increase**.

Money is needed to deliver services. National government grants, unfortunately, are not sufficient to deliver all the programmes listed in our five year plan. This necessitate that the municipality must generate it's own revenue. Unfortunately therefore, we have to increase the tariffs for the services. Given our current economic climate, our current service delivery levels would not be sustainable without the increase.

| REVENUE CATEGORY | 2009/10 Growth % |
|---|---|
| WATER | 7.5% |
| REFUSE | 7.5 % |
| SANITATION | 7.5 % |
| ELECTRICITY | 34 % |

**Priorities**

Our priorities as a municipality can never be different from those of national and provincial governments. As local government as an implementing tool and the government close to the people, we have customized our priorities once more to execute the renewed mandate of the ruling party. In looking at our communities you will find that all of them have access to health facilities except for the Norvalspont community. We have engaged other governments like Public Works and Health so that we can build a clinic in Norvalspont that will render a better health service to the people of Norvalspont.

In our efforts of building the economy and growth of our municipality we are committing R500 000.00 to local economic development. This is meant to lay the foundation and create an environment that is conducive for investors to invest. We acknowledge that it is not enough but there are government department and private institution that are ready to invest in the economy and tourism development of our municipality.

There are other short term economic interventions that we as municipality must put in place especially in Noupoort, for example:

- Bakery project;
- Wool and craft project;
- Chemical project;
- Caravan park initiative.

There is one major challenge we are experiencing in this municipality, and that is water supply to our people in the area of Colesberg. As a committed and people driven municipality we have put in place an amount of R10 m for bulk water supply for 2009/10 financial year. This effort is aimed at addressing the current short comings affecting our capacity to supply water to the communities of Colesberg. We are currently engaging sector departments to fund us for supplying water from the Orange River Noupoort which may cost us R 82 m plus interest.

The municipality, once more looking at its human settlements programme, has to upgrade its electricity supply in Colesberg. We have been able to electrify 49 housing units in Noupoort and 39 housing units in Chris Hani, and the municipality has a presidential housing project (ISUP) which is aimed at providing 2480 quality housing units. During this financial year we committed ourselves to build 250 housing units. This may sound minimal but with the water supply challenges we are experiencing in our municipality we will not be able to build more units as water provision remains a challenge. In Noupoort and Norvalspont we will build 100 and 126 housing units respectively during this financial year. In building the economy in this municipality we will pave and tar the access roads in Colesberg.

In any municipality you cannot achieve good governance with a qualified audit report. In order for us to have an unqualified audit report in 2010/11, you need to adhere to the legislation that regulates municipal financial viability in 2009/10. We can achieve that and as a start we have made advances towards that in reducing our over draft facility.

Our budget ladies and gentlemen, will mean nothing if it does not speak to the fostering of democracy and Batho Pele principles. This can be done through the strengthening of Ward Committees and the Community Development Workers programme. That can be achieved through the following:

- Give support to the office of the Mayor on strengthening Ward Committees;
- Ensure responsiveness to the quarterly Council Meets the People programme;
- Outreach and stakeholders forums;
- Establishment of intergovernmental forums;
- Development of a service charter with norms and standards;
- Process the turnaround strategy for customer care;
- Effective engagement of community structures on the following:
  - (i) Budget and IDP process
  - (ii) Performance Management
  - (ii) Annual Report
  - (iv) Audit Committee
  - (v) Project Steering Committee

In conclusion this budget is aimed at restoring financial viability and to continue delivering services to the communities at acceptable levels.

Please see the copy of the Budget for reference purposes.

Thank you

Councillor N.L. Hermans
Mayor

# BUDGET SCHEDULES

| SCHEDULE 1<br><br>REVENUE BY SOURCE | Preceding Year 2007/08 | Current Year 2008/09 | | | Medium Term R<br>Budget Year 2009/10 |
|---|---|---|---|---|---|
| | Audited Actual<br>R<br>A | Approved Budget<br>R<br>B | Adjusted Budget<br>R<br>C | Full Year Forecast<br>R<br>D | Budget<br>R<br>E |
| Operating Revenue by Source | | | | | |
| Property rates | 2 736 915 | 3 471 188 | 3 468 266 | 3 230 719 | 3 516 020 |
| Property rates - penalties imposed and collection charges | | 5 845 | 5 845 | | 20 000 |
| Service charges - electricity revenue from tariff billings | 7 462 941 | 9 078 889 | 10 702 045 | 9 585 577 | 12 877 998 |
| Service charges - water revenue from tariff billings | 4 553 825 | 6 446 553 | 5 748 358 | 5 405 028 | 7 313 324 |
| Service charges - sanitation revenue from tariff billings | 3 733 894 | 3 964 101 | 3 897 411 | 4 313 856 | 4 770 578 |
| Service charges - refuse removal from tariff billings | 2 809 167 | 4 569 953 | 4 487 186 | 3 461 321 | 3 755 885 |
| Service charges - other | 442 865 | 316 589 | 204 664 | 697 893 | 29 387 |
| Regional Service Levies - turnover | 0 | | | | |
| Regional Service Levies - remuneration | 0 | | | | |
| Rental of facilities and equipment | 46 953 | 239 997 | 239 997 | 39 586 | 122 600 |
| Interest earned - external investments | 16 516 | 6 097 | 6 097 | 10 000 | 11 000 |
| Interest earned - outstanding debtors | 765 856 | 761 468 | 761 468 | 736 703 | 838 000 |
| Dividends received | ~~0~~ | | | | |
| Fines | 2 513 528 | 2 787 747 | 2 787 747 | 1 312 538 | 2 506 500 |
| Licenses and permits | 332 529 | 224 694 | 224 694 | 240 661 | 334 925 |
| Income for agency services | 0 | | | | |
| Government grants & subsidies | 13 155 391 | 15 194 000 | 15 194 000 | 15 418 000 | 20 784 000 |
| Public contributions & donated or contributed PPE | ~~0~~ | | | | |
| Gain on disposal of property plant and equipment | ~~0~~ | | | | |
| 5% OF MIG ALLOCATION PMU | 0 | 257000 | 257000 | 257000 | 442 050 |
| **Total Revenue By Source** | **38 570 380** | **47 324 121** | **47 984 779** | **44 708 882** | **57 322 267** |

| Revenue and Expenditure Framework | |
|---|---|
| **Budget Year +1 2010/11** | **Budget Year +2 2011/12** |
| **Budget R F** | **Budget R G** |
| 3 695 337 | 3 865 323 |
| 21 020 | 21 987 |
| 13 541 048 | 13 208 968 |
| 7 320 175 | 6 101 063 |
| 4 866 107 | 5 090 607 |
| 3 961 867 | 4 129 017 |
| 30 560 | 46 402 |
| 0 | 0 |
| 0 | 0 |
| 128 853 | 134 780 |
| 11 561 | 12 093 |
| 879 549 | 920 008 |
| 0 | 0 |
| 2 634 332 | 2 755 511 |
| 339 089 | 354 687 |
| 0 | 0 |
| 25 107 000 | 27 518 000 |
| 513900 | 441150 |
| **63 050 396** | **64 599 596** |

| SCHEDULE 2(a)<br><br>OPERATING EXPENDITURE BY GFS | Preceding Year 2007/08 | Current Year 2008/09 | | | Medium Term R<br>Budget Year 2009/10 |
|---|---|---|---|---|---|
| | Audited Actual<br>R<br>A | Approved Budget<br>R<br>B | Adjusted Budget<br>R<br>C | Full Year Forecast<br>R<br>D | Budget<br>R<br>E |
| Executive & Council | 9 376 616 | 9 425 951 | 9 233 451 | 10 620 091 | 10 978 079 |
| Finance & Admin | 5 733 023 | 8 871 298 | 8 871 298 | 7 090 508 | 11 495 147 |
| Planning & Development | | | | | |
| Health | 643 379 | 1 149 242 | 843 204 | 696 383 | 0 |
| Community & Social Services | 1 113 734 | 1 027 496 | 1 027 496 | 989 360 | 1 326 060 |
| Housing | 35 305 | 187 992 | 187 992 | 69 029 | 335 959 |
| Public Safety | 815 703 | 1 396 283 | 1 396 283 | 1 208 508 | 1 684 564 |
| Sport and Recreation | 62 804 | 918 305 | 918 305 | 136 003 | 554 304 |
| Environmental Protection | | | | | |
| Waste Management | 2 084 442 | 4 496 056 | 4 496 056 | 1 680 573 | 3 875 302 |
| Waste Water Management | 2 124 131 | 2 141 043 | 2 090 994 | 2 087 487 | 3 535 555 |
| Road Transport | 4 570 678 | 6 157 954 | 5 857 954 | 8 111 736 | 5 487 573 |
| Water | 4 400 430 | 3 816 525 | 3 816 525 | 3 476 166 | 7 121 402 |
| Electricity | 7 557 939 | 7 735 974 | 9 245 219 | 8 543 038 | 10 928 322 |
| **OPERATING EXPENDITURE BY VOTE** | **38 518 184** | **47 324 121** | **47 984 779** | **44 708 882** | **57 322 267** |

| evenue and Expenditure Framework | |
|---|---|
| **Budget Year +1 2010/11** | **Budget Year +2 2011/12** |
| **Budget R F** | **Budget R G** |
| 14 498 257 | 15 165 177 |
| 12 004 522 | 12 300 000 |
| | 0 |
| 0 | 0 |
| 1 423 772 | 1 489 266 |
| 361 885 | 378 531 |
| 1 814 388 | 1 850 000 |
| 596 901 | 600 000 |
| 0 | 0 |
| 4 163 549 | 4 300 000 |
| 3 772 029 | 3 800 000 |
| 5 868 374 | 5 600 000 |
| 7 550 374 | 7 062 461 |
| 11 510 245 | 12 054 161 |
| **63 564 296** | **64 599 596** |

| SCHEDULE 3(a)<br><br>CAPITAL EXPENDITURE BY GFS | Preceding Year 2007/08 | Current Year 2008/09 | | |
|---|---|---|---|---|
| | Audited Actual R' A | Approved Budget R' B | Adjusted Budget R' C | Full Year Forecast R' D |
| Executive & Council | 2 573 200 | | | |
| Finance & Admin | 414 681 | | | |
| Planning & Development | | | | |
| Health | | | | |
| Community & Social Services | | | | |
| Housing | | | | |
| Public Safety | | | | |
| Sport and Recreation | | | | |
| Environmental Protection | | | | |
| Waste Management | | | | |
| Waste Water Management | | 2 957 000 | 2 957 000 | 2 957 000 |
| Road Transport | | | | |
| Water | 64 225 | 1 926 000 | 1 926 000 | 1 926 000 |
| Electricity | 2 430 053 | 1 866 000 | 828 000 | 828 000 |
| 5% OF MIG PMU | | 257 000 | 257 000 | 257 000 |
| **CAPITAL EXPENDITURE BY VOTE** | **5 482 159** | **7 006 000** | **5 968 000** | **5 968 000** |

| Medium Term Revenue and Expenditure Framework | | |
|---|---|---|
| **Budget Year 2009/10** | **Budget Year +1 2010/11** | **Budget Year +2 2011/12** |
| **Budget R' E** | **Budget R' F** | **Budget R' G** |
| 1 080 000 | | |
| 8 398 950 | | |
| 10 000 000 | 19 764 100 | 38 381 850 |
| 280 000 | | 5 000 000 |
| **19 758 950** | **19 764 100** | **43 381 850** |

| SCHEDULE 4<br><br>CAPITAL FUNDING BY SOURCE | Preceding Year 2007/08 | Current Year 2008/09 | | |
|---|---|---|---|---|
| | Audited Actual R' A | Approved Budget R' B | Adjusted Budget R' C | Full Year Forecast R' D |
| **National Government** | | | | |
| Amounts allocated / gazetted for that year | 5335340 | 5 140 000 | 5 140 000 | 5 140 000 |
| Amounts carried over from previous years | | | | |
| **Total Grants & Subsidies - National Government** | **5335340** | **5 140 000** | **5 140 000** | **5 140 000** |
| **Provincial Government** | | | | |
| Amounts allocated / gazetted for that year | | 1 866 000 | 828 000 | 828 000 |
| Amounts carried over from previous years | | | | |
| **Total Grants & Subsidies - Provincial Government** | | **1 866 000** | **828 000** | **828 000** |
| **District Municipality** | | | | |
| Amounts allocated for that year | | | | |
| Amounts carried over from previous years | | | | |
| **Total Grants & Subsidies - District Municipalities** | | | | |
| **Total Government Grants & Subsidies** | **5 335 340** | **7 006 000** | **5 968 000** | **5 968 000** |
| **Public Contributions & Donations** | | | | |
| **Accumulated Surplus (Own Funds)** | 150172 | | | |
| **External Loans** | | | | |
| **TOTAL FUNDING OF CAPITAL EXPENDITURE[3]** | **5 485 512** | **7 006 000** | **5 968 000** | **5 968 000** |

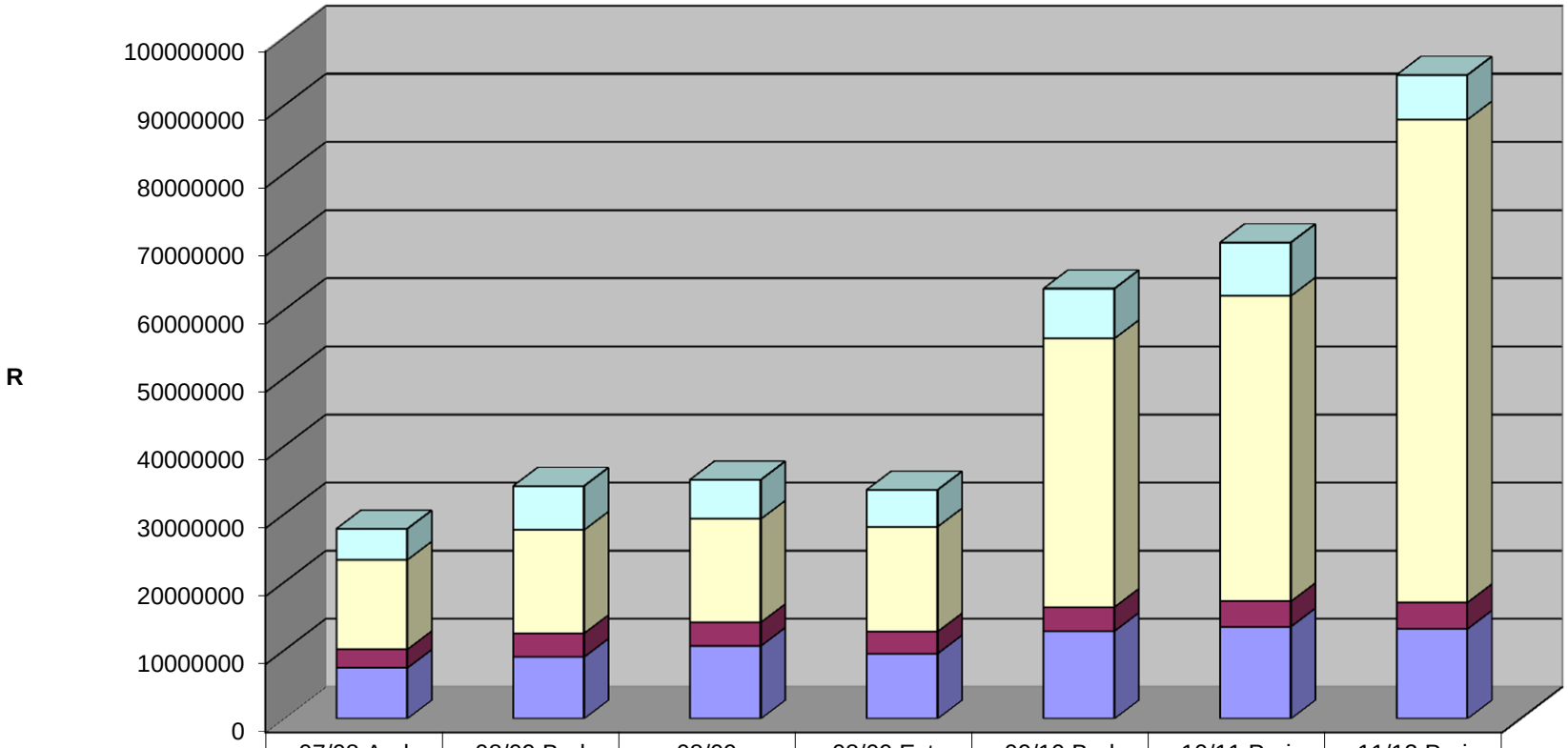
| Medium Term Revenue and Expenditure Framework | | |
|---|---|---|
| **Budget Year 2009/10** | **Budget Year +1 2010/11** | **Budget Year +2 2011/12** |
| **Budget R' E** | **Budget R' F** | **Budget R' G** |
| 18 841 000 0 | 18 644 000 | 43 823 000 |
| **18 841 000** | **18 644 000** | **43 823 000** |
| 280 000 | | |
| **280 000** | **0** | **0** |
| | | |
| | | |
| **19 121 000** | **18 644 000** | **43 823 000** |
| **19 121 000** | **18 644 000** | **43 823 000** |

# BUDGET TABLES AND RELATED CHARTS

| TABLE 1<br><br>REVENUE BY SOURCE | Preceding Year 2007/08 | Current Year 2008/09 | | |
|---|---|---|---|---|
| | Audited Actual R' A | Approved Budget R' B | Adjusted Budget R' C | Full Year Forecast R' D |
| Revenue by Source | | | | |
| Property rates | 2 736 915 | 3 471 188 | 3 468 266 | 3 230 719 |
| Property rates - penalties imposed and collection charges | 0 | 5 845 | 5 845 | 0 |
| Service charges - electricity revenue from tariff billings | 7 462 941 | 9 078 889 | 10 702 045 | 9 585 577 |
| Service charges - water revenue from tariff billings | 4 553 825 | 6 446 553 | 5 748 358 | 5 405 028 |
| Service charges - sanitation revenue from tariff billings | 3 733 894 | 3 964 101 | 3 897 411 | 4 313 856 |
| Service charges - refuse removal from tariff billings | 2 809 167 | 4 569 953 | 4 487 186 | 3 461 321 |
| Service charges - other | 442 865 | 316 589 | 204 664 | 697 893 |
| Regional Service Levies | 0 | | | 0 |
| Rental of facilities and equipment | 46 953 | 239 997 | 239 997 | 39 586 |
| Interest earned - external investments | 16 516 | 6 097 | 6 097 | 10 000 |
| Interest earned - outstanding debtors | 765 856 | 761 468 | 761 468 | 736 703 |
| Fines | 2 513 528 | 2 787 747 | 2 787 747 | 1 312 538 |
| Licenses and permits | 332 529 | 224 695 | 224 695 | 240 661 |
| Government grants & subsidies | 13 155 391 | 15 194 000 | 15 194 000 | 15 418 000 |
| Income for agency services | | | | |
| 5% of MIG Allocation PMU | | 257 000 | 257 000 | 257 000 |
| Lotto | 0 | | | |
| **Total Revenue By Source** | **38 570 380** | **47 324 122** | **47 984 779** | **44 708 882** |

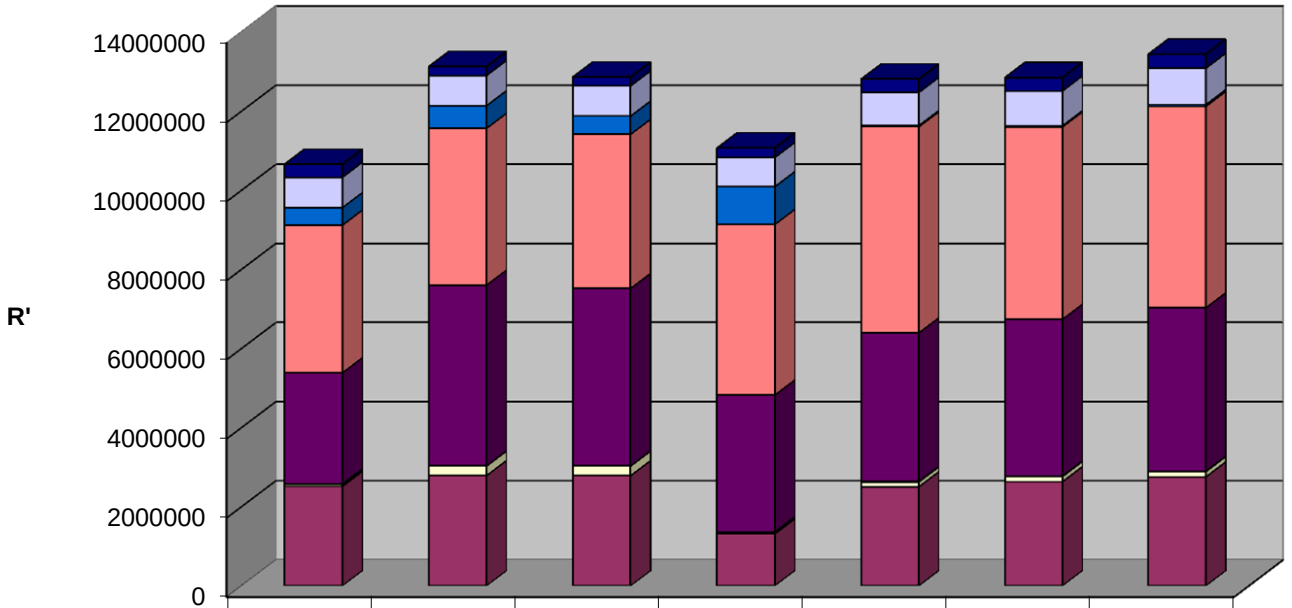
| Medium Term Revenue and Expenditure Framework | | |
|---|---|---|
| **Budget Year 2009/10** | **Budget Year +1 2010/11** | **Budget Year +2 2011/12** |
| **Budget R' E** | **Budget R' F** | **Budget R' G** |
| 3 516 020 | 3 695 337 | 3 865 323 |
| 20 000 | 21 020 | 21 987 |
| 12 877 998 | 13 541 048 | 13 208 968 |
| 7 313 324 | 7 834 075 | 6 542 213 |
| 5 212 628 | 4 866 107 | 5 090 607 |
| 3 755 885 | 3 961 867 | 4 129 017 |
| 29 387 | 30 560 | 46 402 |
| 0 | 0 | 0 |
| 122 600 | 128 853 | 134 780 |
| 11 000 | 11 561 | 12 093 |
| 838 000 | 879 549 | 920 008 |
| 2 506 500 | 2 634 332 | 2 755 511 |
| 334 925 | 339 089 | 354 687 |
| 39 462 950 | 44 871 100 | 70 899 850 |
| 0 | 0 | 0 |
| 442 050 | 513 900 | 441 150 |
| 1 080 000 | | |
| **77 523 267** | **83 328 396** | **108 422 596** |

## Revenue by Major Source (see next chart for break down of other)




| | 07/08 Aud | 08/09 Bud | 08/09 Adjust | 08/09 Est | 09/10 Bud | 10/11 Proj | 11/12 Proj |
|---|---|---|---|---|---|---|---|
| Other | | | | | | | |
| Water tariffs | 4553825.12 | 6446553 | 5748358 | 5405028 | 7313324 | 7834074.524 | 6542213 |
| Grants & subsidies | 13155391 | 15194000 | 15194000 | 15418000 | 39462950 | 44871100 | 70899850 |
| Property rates | 2736915 | 3477033 | 3474111 | 3230719 | 3536020 | 3716357.02 | 3887309.443 |
| Electricity tariffs | 7462940.94 | 9078889 | 10702045 | 9585577 | 12877998 | 13541048 | 13208968 |

## Revenue By Minor Source (break down of other from previous chart)

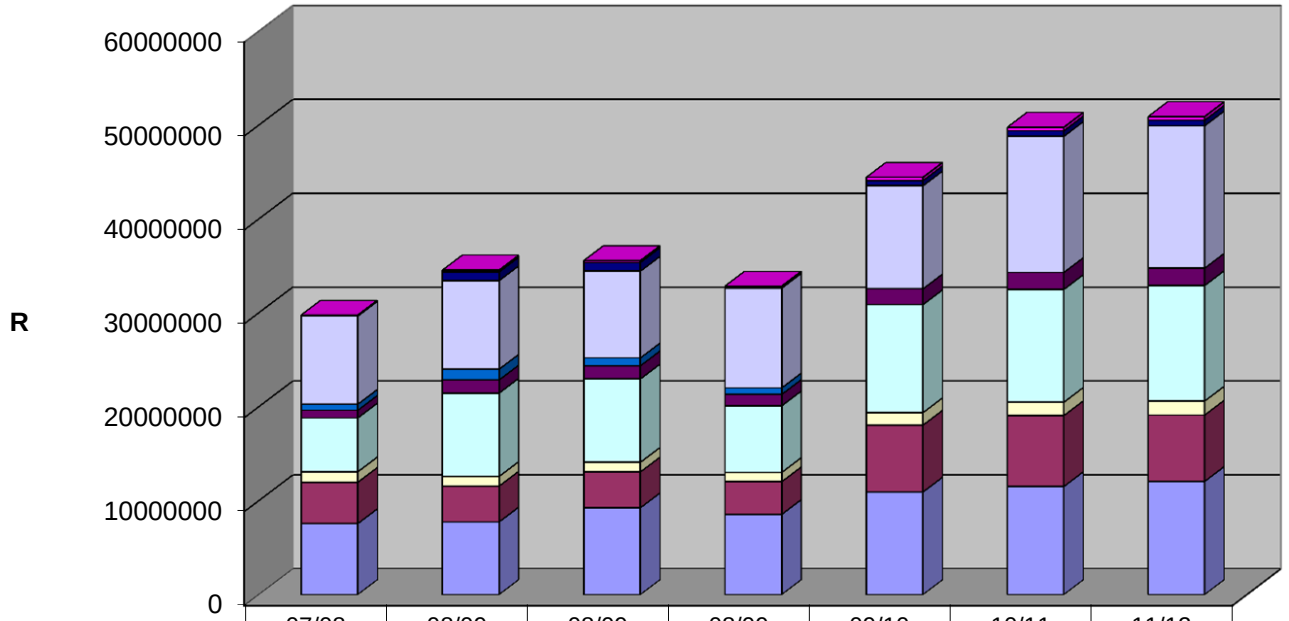



| | 07/08 Aud | 08/09 Bud | 08/09 Adjust | 08/09 Est | 09/10 Bud | 10/11 Proj | 11/12 Proj |
|---|---|---|---|---|---|---|---|
| Licenses and permits | 332529 | 224695 | 224695 | 240661 | 334925 | 339089.1 | 354687.199 |
| Interest earned - outstanding debtors | 765856.03 | 761468 | 761468 | 736703 | 838000 | 879549 | 920008.254 |
| Other service charges | 442865 | 573589 | 461664 | 954893 | 29387 | 30559.737 | 46402.4849 |
| Sanitation tariffs | 3733894.43 | 3964101 | 3897411 | 4313856 | 5212628 | 4866107 | 5090607 |
| Refuse tariffs | 2809166.71 | 4569953 | 4487186 | 3461321 | 3755885 | 3961867 | 4129017 |
| Interest earned - external investments | 16516 | 6097 | 6097 | 10000 | 11000 | 11561 | 12092.806 |
| Rental of facilities and equipment | 46953 | 239997 | 239997 | 39586 | 122600 | 128852.6 | 134779.82 |
| Fines | 2513528 | 2787747 | 2787747 | 1312538 | 2506500 | 2634331.5 | 2755510.75 |
| | 0 | | | | | | |

| TABLE 2<br><br>OPERATING EXPENDITURE BY VOTE | Preceding Year 2007/08 | Current Year 2008/09 | | |
|---|---|---|---|---|
| | Audited Actual R' A | Approved Budget R' B | Adjusted Budget R' C | Full Year Forecast R' D |
| Executive & Council | 9 376 616 | 9 425 951 | 9 233 451 | 10 620 091 |
| Finance & Admin | 5 733 023 | 8 871 298 | 8 871 298 | 7 090 508 |
| Planning & Development | 0 | | | 0 |
| Health | 643 379 | 1 149 242 | 843 204 | 696 383 |
| Community & Social Services | 1 113 734 | 1 027 496 | 1 027 496 | 989 360 |
| Housing | 35 305 | 187 992 | 187 992 | 69 029 |
| Public Safety | 815 703 | 1 396 283 | 1 396 283 | 1 208 508 |
| Sport and Recreation | 62 804 | 918 305 | 918 305 | 136 003 |
| Environmental Protection | 0 | | | 0 |
| Waste Management | 2 084 442 | 4 496 056 | 4 496 056 | 1 680 573 |
| Waste Water Management | 2 124 131 | 2 141 043 | 2 090 994 | 2 087 487 |
| Road Transport | 4 570 678 | 6 157 954 | 5 857 954 | 8 111 736 |
| Water | 4 400 430 | 3 816 525 | 3 816 525 | 3 476 166 |
| Electricity | 7 557 939 | 7 735 974 | 9 245 219 | 8 543 038 |
| **OPERATING EXPENDITURE BY VOTE** | **38 518 184** | **47 324 121** | **47 984 779** | **44 708 882** |

| Medium Term Revenue and Expenditure Framework | | |
|---|---|---|
| **Budget Year 2009/10** | **Budget Year +1 2010/11** | **Budget Year +2 2011/12** |
| **Budget R' E** | **Budget R' F** | **Budget R' G** |
| 10 978 079 | 14 498 257 | 15 165 177 |
| 11 495 147 | 12 004 522 | 12 300 000 |
| | 0 | 0 |
| 0 | 0 | 0 |
| 1 326 060 | 1 423 772 | 1 489 266 |
| 335 959 | 361 885 | 378 531 |
| 1 684 564 | 1 814 388 | 1 850 000 |
| 554 304 | 596 901 | 600 000 |
| | 0 | 0 |
| 3 875 302 | 4 163 549 | 4 300 000 |
| 3 535 555 | 3 772 029 | 3 800 000 |
| 5 487 573 | 5 868 374 | 5 600 000 |
| 7 121 402 | 7 550 374 | 7 062 461 |
| 10 928 322 | 11 510 245 | 12 054 161 |
| **57 322 267** | **63 564 296** | **64 599 596** |

## Operating Expenditure by Major Vote (see next chart for breakdown of other)




| | 07/08 Aud | 08/09 Bud | 08/09 Adj | 08/09 Est | 09/10 Bud | 10/11 Proj | 11/12 Proj |
|---|---|---|---|---|---|---|---|
| Housing | 35305 | 187992.187 | 187992.187 | 69029 | 335959 | 361884.601 | 378531.292 |
| Sport and Recreation | 62804 | 918305.204 | 918305.204 | 136003 | 554304 | 596901.225 | 600000 |
| Executive & Council | 9376616 | 9425950.95 | 9233451 | 10620091 | 10978079.4 | 14498257.2 | 15165177 |
| Health | 643379 | 1149242.15 | 843204 | 696383 | 0 | 0 | 0 |
| Other | | | | | | | |
| Public Safety | 815703 | 1396283.18 | 1396283.18 | 1208508 | 1684564 | 1814388.34 | 1850000 |
| Finance & Admin | 5733023 | 8871298.29 | 8871298.29 | 7090508 | 11495147 | 12004521.5 | 12300000 |
| Community & Social Services | 1113734 | 1027496.3 | 1027496.3 | 989360 | 1326060 | 1423772.4 | 1489265.93 |
| Water | 4400430 | 3816525.39 | 3816525.39 | 3476166 | 7121402 | 7550374.4 | 7062461 |
| Electricity | 7557939 | 7735973.99 | 9245218.99 | 8543038 | 10928322 | 11510244.7 | 12054161 |

| TABLE 3<br><br>CAPITAL EXPENDITURE BY VOTE | Preceding Year 2007/08 | Current Year 2008/09 | | |
|---|---|---|---|---|
| | Audited Actual<br>R<br>A | Approved Budget<br>R<br>B | Adjusted Budget<br>R<br>C | Full Year Forecast<br>R<br>D |
| Executive & Council | | | | |
| Finance & Admin | 414 681 | | | |
| Planning & Development | | | | |
| Health | | | | |
| Community & Social Services | | | | |
| Housing | | | | |
| Public Safety | | | | |
| Sport and Recreation | | | | |
| Environmental Protection | | | | |
| Waste Management | | | | |
| Waste Water Management | 2 122 725 | 2 957 000 | 2 957 000 | 2 957 000 |
| Road Transport | 2 573 200 | | | |
| Water | 64 225 | 1 926 000 | 1 926 000 | 1 926 000 |
| Electricity | 307 328 | 1 866 000 | 828 000 | 828 000 |
| Other (5% PMU on MIG ) | | 257 000 | | 257 000 |
| **CAPITAL EXPENDITURE BY VOTE** | **5 482 159** | **7 006 000** | **5 711 000** | **5 968 000** |

Column Definitions:

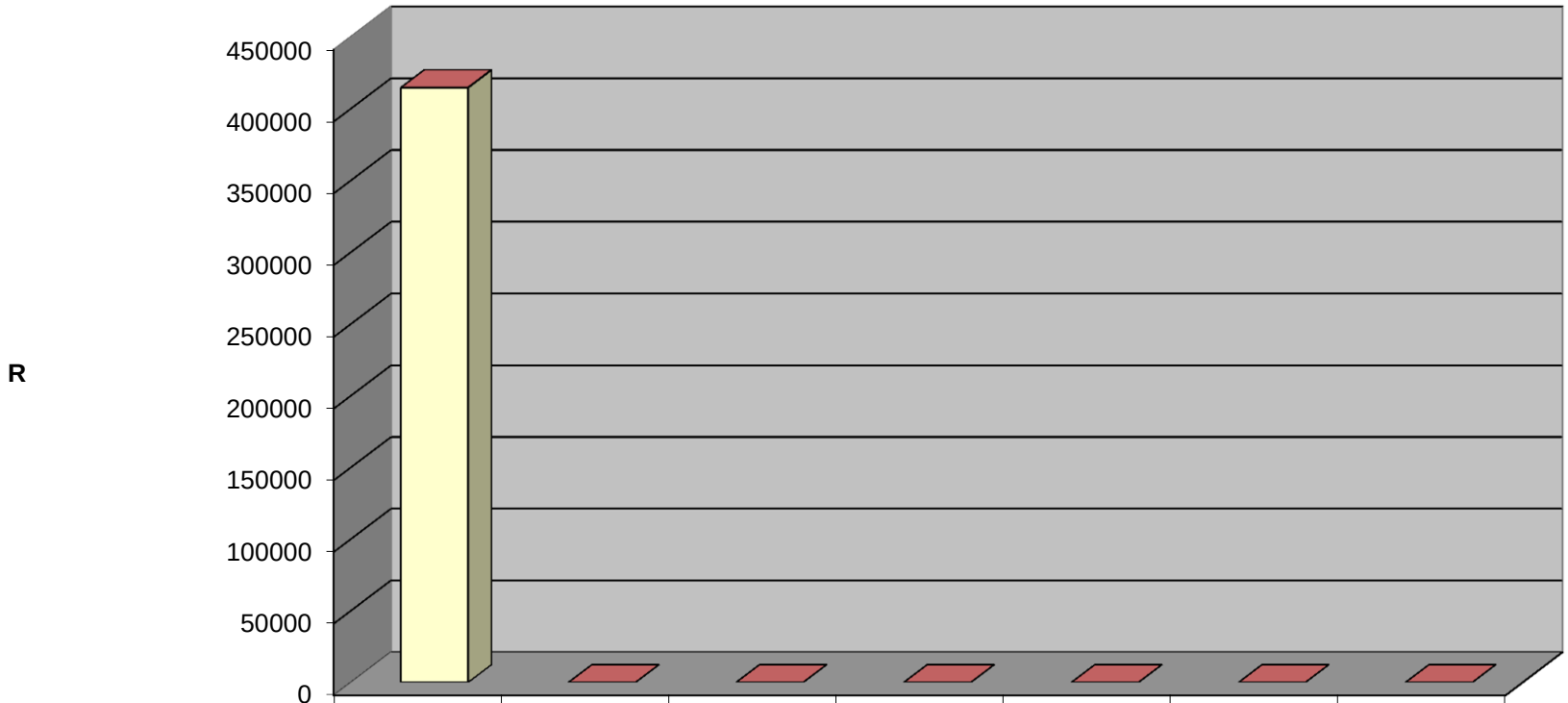
A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a not
B. The original budget approved by council for the 2008/09 budget year.
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2009/10 budget year. This may differ
E. The amount to be appropriated for the 2009/10 budget year.
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

| Medium Term Revenue and Expenditure Framework | | |
|---|---|---|
| **Budget Year 2009/10** | **Budget Year +1 2010/11** | **Budget Year +2 2011/12** |
| **Budget** | **Budget** | **Budget** |
| **R** | **R** | **R** |
| **E** | **F** | **G** |
| | | |
| | | |
| | | |
| | | |
| | | |
| 1 080 000 | | |
| | | |
| 8 398 950 | | |
| | | |
| 10 000 000 | 19 764 100 | 38 381 850 |
| 280 000 | | 5 000 000 |
| 442 050 | 513 900 | 441 150 |
| | | |
| **20 201 000** | **20 278 000** | **43 823 000** |

te stating these are pre audit.

from C.

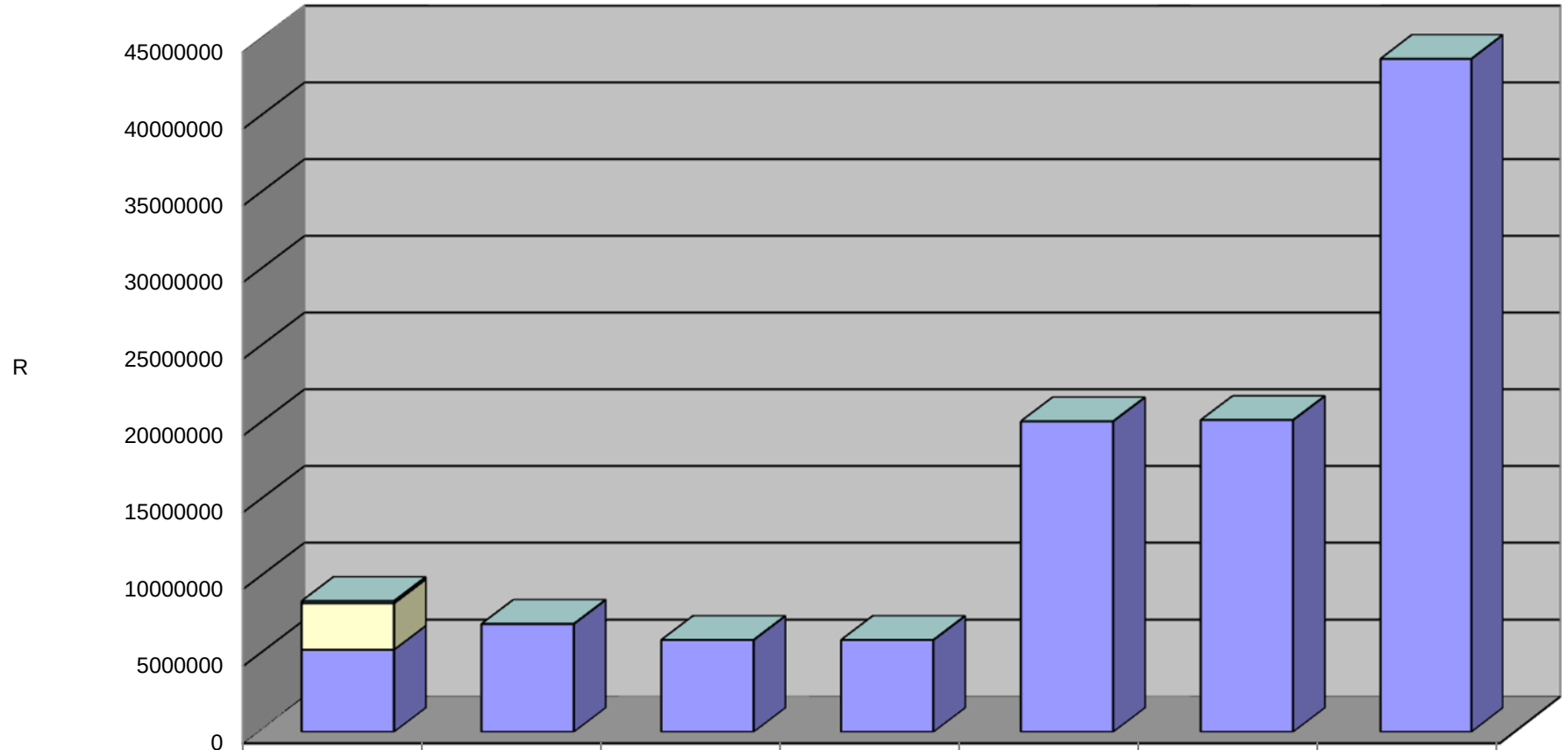
## Capital Expenditure by Minor Vote (breakdown of other from previous chart)




| | 07/08 Aud | 08/09 Bud | 08/09 Adj | 08/09 Est | 09/10 Bud | 10/11 Proj | 11/12 Proj |
|---|---|---|---|---|---|---|---|
| Environmental Protection | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Executive & Council | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Planning & Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Finance & Admin | 414681 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community & Social Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| TABLE 4<br>CAPITAL FUNDING BY SOURCE | Preceding Year<br>2007/08 | Current Year<br>2008/09 | | | Medium Term Revenue and Expenditure Framework<br>Budget Year 2009/10 | Budget Year +1 2010/11 | Budget Year +2 2011/12 |
|---|---|---|---|---|---|---|---|
| | Audited Actual<br>R<br>A | Approved Budget<br>R<br>B | Adjusted Budget<br>R<br>C | Full Year Forecast<br>R<br>D | Budget<br>R<br>E | Budget<br>R<br>F | Budget<br>R<br>G |
| **National Government** | | | | | | | |
| Amounts allocated / gazetted for that year | 5335340 | 7006000 | 5968000 | 5968000 | 20201000 | 20278000 | 43823000 |
| Amounts carried over from previous years | | | | | | | |
| **Total Grants & Subsidies - National Government** | **5335340** | **7006000** | **5968000** | **5968000** | **20201000** | **20278000** | **43823000** |
| **Provincial Government** | | | | | | | |
| Amounts allocated / gazetted for that year | 0 | | | | | 0 | 0 |
| Amounts carried over from previous years | | | | | | | |
| **Total Grants & Subsidies - Provincial Government** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **District Municipality** | | | | | | | |
| Amounts allocated for that year | | | | | | | |
| Amounts carried over from previous years | | | | | | | |
| **Total Grants & Subsidies - District Municipalities** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **Total Government Grants & Subsidies** | **5335340** | **7006000** | **5968000** | **5968000** | **20201000** | **20278000** | **43823000** |
| **Public Contributions & Donations** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **Accumulated Surplus (Own Funds)** | **150172** | | | | | | |
| **External Loans** | **3006664** | | | | | | |
| **TOTAL FUNDING OF CAPITAL EXPENDITURE** | **8492176** | **7006000** | **5968000** | **5968000** | **20201000** | **20278000** | **43823000** |

## Capital Funding by Source

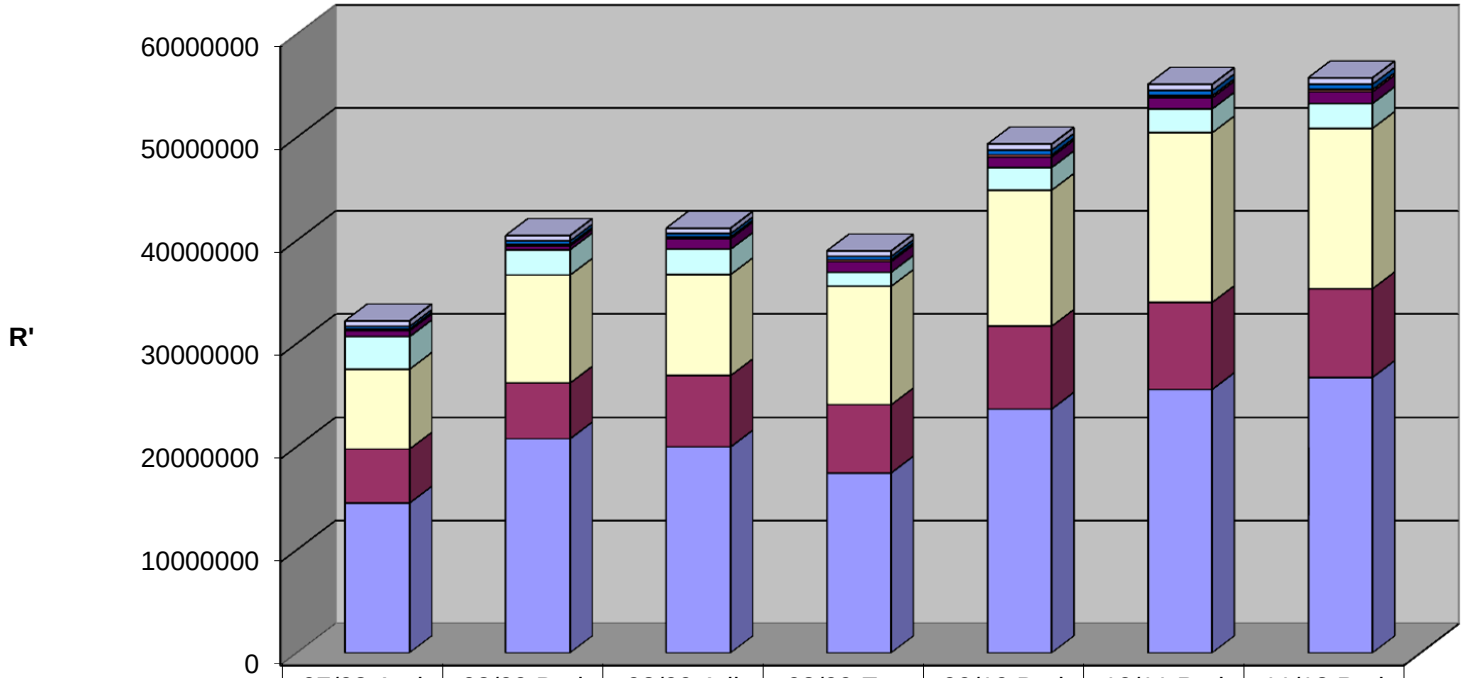



| | 07/08 Aud | 08/09 Bud | 08/09 Adj | 08/09 Est | 09/10 Bud | 10/11 Proj | 11/12 Proj |
|---|---|---|---|---|---|---|---|
| Accumulated Surplus | 150172 | 0 | 0 | 0 | 0 | 0 | 0 |
| External Loans | 3006664 | | | | | | |
| Grants - Provincial Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grants - National Government | 5335340 | 7006000 | 5968000 | 5968000 | 20201000 | 20278000 | 43823000 |

| TABLE 5 | 2009/10 | | | | | | | 2010/2011 | | | | | | | 2011/2012 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Appropriations | | | Funding | | | Surplus / | Appropriations | | | Funding | | | Surplus / | Appropriations | | | Funding | | | Surplus / |
| SUMMARY OF REV & EXP | Capital | Operating | Total | Own Source | External | Total | (Deficit) | | Operating | Total | Own Source | External | Total | (Deficit) | | Operating | Total | Own Source | External | Total | (Deficit) |
| BY VOTE | R | R | R | R | R | R | R | | R | R | R | R | R | R | | R | R | R | R | R | R |
| Executive & Council | | 10 983 886 | 10 983 886 | 0 | 18 589 000 | 18 589 000 | 7 605 114 | | 14 498 257 | 14 498 257 | 0 | 22 985 000 | 22 985 000 | 8 486 743 | | 14 627 638 | 14 627 638 | 0 | 25 089 000 | 25 089 000 | 10 461 362 |
| Finance & Admin | | 11 495 146 | 11 495 146 | 4 636 050 | 1 000 000 | 5 636 050 | -5 859 096 | | 12 004 522 | 12 004 522 | 3 979 139 | 1 750 000 | 5 729 139 | -6 275 383 | | 12 300 000 | 12 300 000 | 3 887 309 | 2 040 000 | 5 927 309 | -6 372 691 |
| Health | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| Community & Social Services | 0 | 1 326 060 | 1 326 060 | 18 320 | 345 000 | 363 320 | -962 740 | 0 | 1 423 772 | 1 423 772 | 19 254 | 372 000 | 391 254 | -1 032 518 | 0 | 1 489 266 | 1 489 266 | 200 971 | 389 000 | 589 971 | -899 295 |
| Housing | 0 | 335 959 | 335 959 | 0 | 0 | 0 | -335 959 | 0 | 361 885 | 361 885 | 0 | 0 | 0 | -361 885 | 0 | 378 531 | 378 531 | 0 | 0 | 0 | -378 531 |
| Public Safety | 0 | 1 684 564 | 1 684 564 | 2 834 925 | 0 | 2 834 925 | 1 150 361 | 0 | 1 814 388 | 1 814 388 | 2 979 506 | 0 | 2 979 506 | 1 165 118 | 0 | 1 850 000 | 1 850 000 | 2 188 749 | 0 | 2 188 749 | 338 749 |
| Sport & Recreation | 1 080 000 | 554 304 | 554 304 | 0 | 1 080 000 | 0 | -554 304 | 0 | 596 901 | 596 901 | 0 | | 0 | -596 901 | 0 | 600 000 | 600 000 | 0 | | 0 | -600 000 |
| Waste Management | 0 | 3 875 302 | 3 875 302 | 3 907 885 | | 3 907 885 | 32 583 | 0 | 4 163 549 | 4 163 549 | 4 107 187 | | 4 107 187 | -56 361 | 0 | 4 300 000 | 4 300 000 | 4 129 017 | | 4 129 017 | -170 983 |
| Waste Water Management | 8 841 000 | 3 535 555 | 12 376 555 | 5 212 628 | 8 841 000 | 14 053 628 | 1 677 073 | 0 | 3 772 029 | 3 772 029 | 5 527 777 | 0 | 5 527 777 | 1 755 748 | 0 | 3 800 000 | 3 800 000 | 5 090 607 | 0 | 5 090 607 | 1 290 607 |
| Road Transport | 0 | 5 481 766 | 5 481 766 | 32 137 | 0 | 32 137 | -5 449 629 | 0 | 5 868 374 | 5 868 374 | 33 776 | | 33 776 | -5 834 598 | 0 | 5 600 000 | 5 600 000 | 0 | | 0 | -5 600 000 |
| Water | 10 000 000 | 7 121 402 | 17 121 402 | 7 618 324 | 10 000 000 | 17 618 324 | 496 922 | 20 278 000 | 7 550 374 | 27 828 374 | 8 006 859 | 20 278 000 | 28 284 859 | 456 484 | 38 823 000 | 7 600 000 | 46 423 000 | 8 375 975 | 38 823 000 | 47 198 975 | 775 975 |
| Electricity | 280 000 | 10 928 322 | 11 208 322 | 13 127 998 | 280 000 | 13 407 998 | 2 199 676 | 0 | 11 510 245 | 11 510 245 | 13 803 798 | 0 | 13 803 798 | 2 293 553 | 5 000 000 | 12 054 161 | 17 054 161 | 13 208 968 | 5 000 000 | 18 208 968 | 1 154 807 |
| TOTAL | 20 201 000 | 57 322 267 | 76 443 267 | 37 388 267 | 40 135 000 | 76 443 267 | 0 | 20 278 000 | 63 564 296 | 83 842 296 | 38 457 296 | 45 385 000 | 83 842 296 | 0 | 43 823 000 | 64 599 596 | 108 422 596 | 37 081 596 | 71 341 000 | 108 422 596 | 0 |

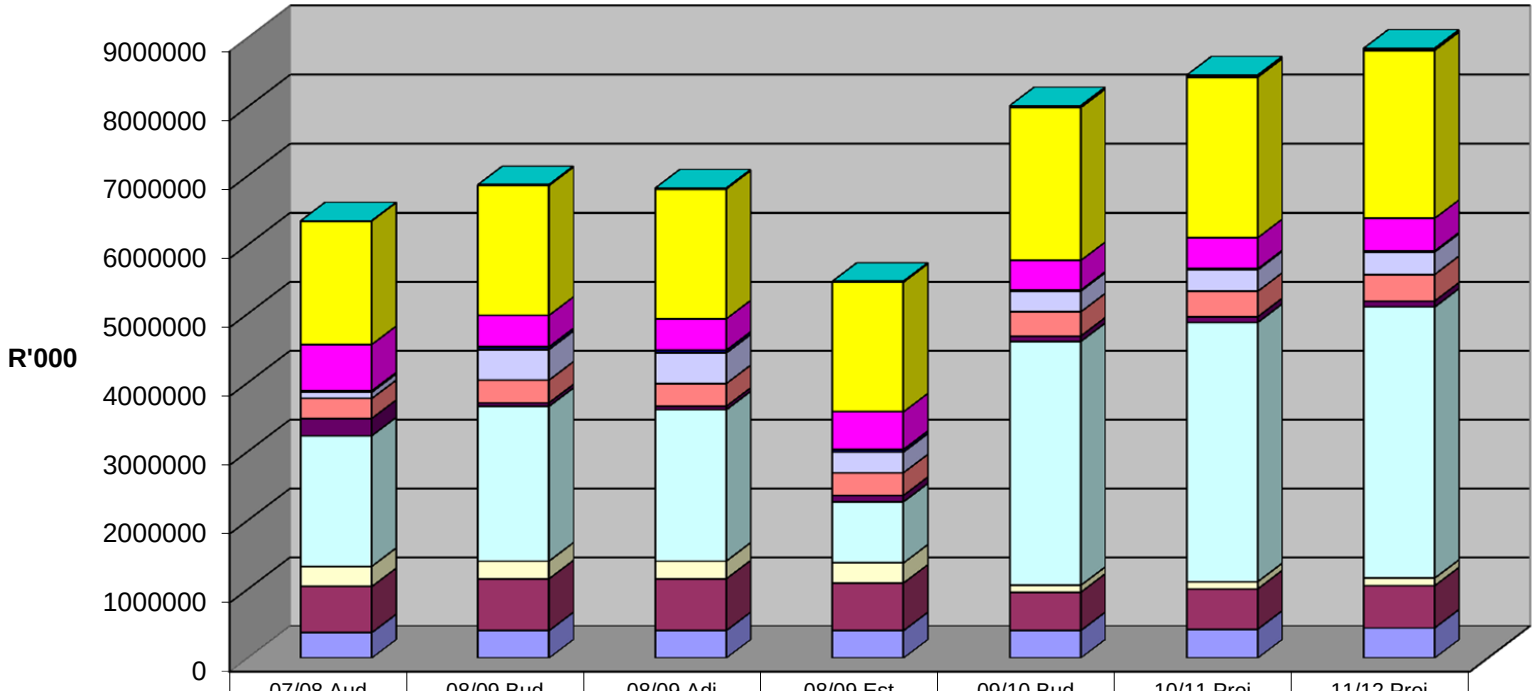
| TABLE 6<br>OPERATING EXPENDITURE BY TYPE | Preceding Year 2007/08 | Current Year 2008/09 | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|
| | | | | | Budget Year 2009/10 | Budget Year +1 2010/11 | Budget Year +2 2011/12 |
| | Audited Actual R' A | Approved Budget R' B | Adjusted Budget R' C | Full Year Forecast R' D | Budget R' E | Budget R' F | Budget R' G |
| Operating Expenditure by Type | | | | | | | |
| Employee related costs | 14 508 904 | 20 741 257 | 19 954 652 | 17 433 985 | 23 628 537 | 25 524 019 | 26 698 124 |
| Remuneration of Councillors | 1 790 643 | 1 881 276 | 1 881 276 | 1 881 276 | 2 215 404 | 2 326 817 | 2 433 850 |
| Bad debts | 1 897 112 | 2 246 957 | 2 196 909 | 887 968 | 3 541 421 | 3 763 774 | 3 936 908 |
| Collection costs | 0 | 11 000 | 10 610 | 10 610 | 26 000 | 27 326 | 28 583 |
| Depreciation | 579 039 | 368 419 | 1 028 410 | 1 028 410 | 1 030 131 | 1 082 005 | 1 131 777 |
| Repairs and maintenance | 3 150 733 | 2 453 419 | 2 453 419 | 1 364 814 | 2 187 483 | 2 302 241 | 2 408 145 |
| Interest paid | 258 351 | 316 706 | 316 707 | 316 706 | 465 900 | 489 335 | 511 844 |
| Bulk purchases - Electricity | 5 235 287 | 5 405 000 | 6 914 245 | 6 609 552 | 8 030 970 | 8 440 549 | 8 600 000 |
| Bulk purchases - Water | 164 854 | 170 662 | 170 663 | 182 928 | 205 000 | 215 455 | 225 366 |
| Contracted services | 370 643 | 400 000 | 400 000 | 400 000 | 400 000 | 420 400 | 439 738 |
| Grants and subsidies paid | | 0 | 0 | 0 | 0 | 0 | 0 |
| Advertising | 252 017 | 52 334 | 52 334 | 93 432 | 80 000 | 84 080 | 87 948 |
| Audit fees | 90 309 | 443 623 | 443 623 | 300 000 | 300 000 | 310 000 | 324 260 |
| Bank charges | 288 654 | 329 262 | 329 263 | 329 262 | 350 000 | 367 850 | 384 771 |
| Communications | 669 260 | 752 909 | 752 909 | 691 070 | 556 927 | 585 330 | 612 255 |
| Insurance | 538 916 | 528 646 | 528 646 | 528 644 | 561 597 | 590 238 | 617 389 |
| Legal fees | 293 667 | 257 326 | 257 326 | 292 227 | 100 000 | 105 100 | 109 935 |
| Seminar / Conferences | 22 011 | 40 879 | 40 879 | 39 379 | 15 800 | 16 606 | 17 370 |
| Travel and Accommodation | 672 056 | 455 264 | 455 263 | 544 708 | 429 000 | 450 777 | 471 513 |
| Other | 7 735 728 | 10 469 182 | 9 797 645 | 11 485 227 | 13 198 097 | 16 462 393 | 15 559 820 |
| **Total Operating Expenditure By Type** | **38 518 184** | **47 324 121** | **47 984 779** | **44 420 198** | **57 322 267** | **63 564 296** | **64 599 596** |

## Operating Expenditure by Major Type (see next chart for break down of other)




| | 07/08 Aud | 08/09 Bud | 08/09 Adj | 08/09 Est | 09/10 Bud | 10/11 Proj | 11/12 Proj |
|---|---|---|---|---|---|---|---|
| Insurance | 538916.44 | 528646 | 528646.1251 | 528644 | 561597 | 590238 | 617388.948 |
| Interest paid | 258351 | 316706 | 316706.8236 | 316706 | 465900.04 | 489335 | 511844.41 |
| Bulk purchases - Water | 164853.75 | 170662 | 170662.8524 | 182928 | 205000 | 215455 | 225365.93 |
| Depreciation | 579039 | 368419 | 1028410 | 1028410 | 1030130.86 | 1082004.947 | 1131777.174 |
| Repairs and maintenance | 3150732.63 | 2453419 | 2453419.201 | 1364814 | 2187483 | 2302241.413 | 2408144.518 |
| Other | 7735728 | 10469182 | 9797645 | 11485227 | 13198097 | 16462393 | 15559820 |
| Bulk purchases - Electricity | 5235287.3 | 5405000 | 6914245 | 6609552 | 8030970 | 8440549.47 | 8600000 |
| Employee related costs | 14508904 | 20741257 | 19954651.75 | 17433984.51 | 23628536.85 | 25524019.4 | 26698124.29 |

## Operating Expenditure by Minor Type (break down of other from previous chart)




| | 07/08 Aud | 08/09 Bud | 08/09 Adj | 08/09 Est | 09/10 Bud | 10/11 Proj | 11/12 Proj |
|---|---|---|---|---|---|---|---|
| Collection costs | 0 | 11000 | 10610 | 10610 | 26000 | 27326 | 28582.996 |
| Remuneration of Councillors | 1790642.81 | 1881276 | 1881276.072 | 1881276 | 2215404.28 | 2326816.551 | 2433850.113 |
| Travel and Accommodation | 672055.99 | 455264 | 455263 | 544708 | 429000 | 450777 | 471512.742 |
| Seminar / Conferences | 22011.2 | 40879 | 40879 | 39379 | 15800 | 16605.8 | 17369.6668 |
| Audit fees | 90308.75 | 443623 | 443623 | 300000 | 300000 | 310000 | 324260 |
| Grants and subsidies paid | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bank charges | 288653.84 | 329262 | 329263 | 329262 | 350000 | 367850 | 384771.1 |
| Advertising | 252017 | 52334 | 52334 | 93432 | 80000 | 84080 | 87947.68 |
| Bad debts | 1897112.43 | 2246957 | 2196908.8 | 887968 | 3541421 | 3763773.985 | 3936907.588 |
| Legal fees | 293666.54 | 257326 | 257326 | 292227 | 100000 | 105100 | 109934.6 |
| Communications | 669260 | 752909 | 752909 | 691070 | 556927 | 585330.277 | 612255.4697 |
| Contracted services | 370643.4 | 400000 | 400000 | 400000 | 400000 | 420400 | 439738.4 |

BUDGET PROCESS

**36**

# TIME SCHEDULE OF KEY DEADLINES

## Mayor to Table in Council 10 Months Prior to Start of Budget Year

| Month | Municipality of Umsobomvu | Budget Year 2009-2010 |
|---|---|---|
| | **Mayor and Council** | **Administration - Municipality** |
| **31 July 2008** | Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process **MFMA s 53**<br><br>Planning includes review of the previous years budget process and completion of the Budget Evaluation Checklist | Accounting officers and senior officials of municipality and entities begin planning for next three-year budget **MFMA s 68, 77**<br><br>Accounting officers and senior officials of municipality and entities review options and contracts for service delivery **MSA s 76-81** |
| **31 August 2008** | Mayor tables in Council a time schedule outlining key deadlines for: preparing, tabling and approving the budget; reviewing the IDP (as per s 34 of MSA) and budget related policies and consultation processes at least 10 months before the start of the budget year. **MFMA s 21,22, 23; MSA s 34, Ch 4 as amended**<br><br>Mayor establishes committees and consultation forums for the budget process | |
| **27September 2008** | Council through the IDP review process determines strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans | Budget offices of municipality and entities determine revenue projections and proposed rate and service charges and drafts initial allocations to functions and departments for the next financial year after taking into account strategic objectives<br>Engages with Provincial and National sector departments on sector specific programmes for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc) |
| **31 October 2008** | | Accounting officer does initial review of national policies and budget plans and potential price increases of bulk resources with function and department officials **MFMA s 35, 36, 42; MTBPS** |
| **27 November 2008** | | Accounting officer reviews and drafts initial changes to IDP **MSA s 34** |
| **11 December 2008** | Council finalises tariff (rates and service charges) policies for next financial year **MSA s 74, 75** | Accounting officer and senior officials consolidate and prepare proposed budget and plans for next financial year taking into account previous years performance as per audited financial statements |
| | | |
| **26 February 2009** | | Accounting officer finalises and submits to Mayor proposed budgets and plans for next three-year budgets taking into account the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report<br><br>Accounting officer to notify relevant municipalities of projected allocations for next three budget years 120 days prior to start of budget year **MFMA s 37(2)** |
| **31 March 2009** | Mayor tables municipality budget, budgets of entities, resolutions, plans, and proposed revisions to IDP at least 90 days before start of budget year **MFMA s 16, 22, 23, 87; MSA s 34** | Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others as prescribed **MFMA s 22 & 37; MSA Ch 4 as amended**<br><br>Accounting officer reviews any changes in prices for bulk resources as communicated by 15 March **MFMA s 42** |
| **16 – 20 April 2009** | Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc **MFMA s 21** | Accounting officer assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year |
| **26 May 2009** | Public hearings on the budget, and council debate. Council consider views of the local community, NT, PT, other provincial and national organs of state and municipalities. Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for council consideration. Council to consider approval of budget and plans at least 30 days before start of budget year. **MFMA s 23, 24; MSA Ch 4 as amended** | Accounting officer assists the Mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year taking into account consultative processes and any other new information of a material nature |
| **29 May 2009** | Council must approve annual budget by resolution, setting taxes and tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year **MFMA s 16, 24, 26, 53**<br><br>Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with s 57(2) of the MSA. Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The mayor submits the approved SDBIP and performance agreements to council, MEC for local government and makes public within 14 days after approval. **MFMA s 53; MSA s 38-45, 57(2)**<br><br>Council must finalise a system of delegations. **MFMA s 59, 79, 82; MSA s 59-65** | Accounting officer submits to the mayor no later than 14 days after approval of the budget a draft of the SDBIP and annual performance agreements required by s 57(1)(b) of the MSA. **MFMA s 69; MSA s 57**<br><br>Accounting officers of municipality and entities publishes adopted budget and plans **MFMA s 75, 87** |

# BUDGET RELATED POLICIES

# UMSOBOMVU MUNICIPALITY (NC072)

## INDIGENCE POLICY

Subject to the availability of funding from Central or Provincial Government, the following policy will provide assistance to those indigent households who qualify in terms of the below mentioned criteria.

The level of poverty within the Umsobomvu Municipal area, and the resultant number of households who qualify for assistance, will determine the level of assistance that can be given from the equitable share, as assistance can only be granted up to a maximum amount of the equitable share received by the local authority and subject to the limits placed by Central Government.

It must be emphasized that the assistance is granted in order for the local authority to provide an essential minimum package of services to all indigent households. It is therefore critical that households falling into this category be placed on a level of service that is appropriate and affordable (i.e. basic level of essential services), failing which the provision of assistance will not be sustainable.

1. A household which has a verified total household gross monthly income of less than R1 800.00 per month and those pensioners and persons who receive grants from the state who are living together will be classified as indigent and will qualify for financial assistance subject to the completion of the relevant documentation and the agreement that the supply of water to the particular premises can be restricted by means of a flow control washer, or any other means as the Council may determine from time to time.

2. Electricity will form part of the subsidy to the value of the free units agreed upon by the Council.

3. Households qualifying for the indigent assistance will be required to change over to pre-payment electricity meters and the cost of the conversion from a credit to a pre-payment meter will be funded from the equitable share, subject to the availability of funds.

4. Assistance will be granted on a monthly basis and will only apply to the current account. No assistance will be given on arrears.

5. Documentary proof of income (e.g. a letter from an employer, salary advice, pension card, UIF card, etc.) must be presented in order to qualify for the assistance. In addition, applicants will be required to sign and submit a sworn affidavit, to the effect that all information supplied is true and correct.

6. Special note should be taken that any person who supplies false or misleading information, will be disqualified from further participation in the assistance scheme, and will be liable for the immediate repayment of all subsidies received, and the institution of criminal proceedings, as Council may deem fit.

7. Approval for financial assistance shall only be granted immediately the application has been approved and new applications and those who are renewing will have to be submitted:

- Once a year
- Six months before the start of the new financial year.

To the offices of the Umsobomvu Municipality and failure to do so may result in assistance to cease automatically for those who are renewing.

8. Should the circumstances of the households change within the financial year, it is the duty of that individual to inform the municipality so that the municipality then can effect the changes to the assistance granted.

9. Council reserves the right to send officials to the premises/households receiving assistance for the purpose of conducting an on site audit of the details supplied.

10. Failure to allow the officials of Council access to the premises and information need will disqualify the applicant from any assistance.

11. The account holder must apply in person and must present the following documents on application:-

- The latest municipal account in his/her possession.
- His/her identity document.
- An application form indicating the names and identity numbers of all occupants/residents, who reside on the property.

12. Assistance will not be granted in circumstances where:

- persons own more than one property and will therefore not be classified as indigent.
- An indigent individual is letting, renting out or leasing his/ her property to someone else who is indigent or not indigent and is deriving income or not for so doing.

13. The assistance granted will be calculated according to the number of indigent households needing assistance compared to the equitable share received by the loca authority and shall be to a maximum of what the policy prescribes per household.

14. The assistance given shall be in the form of a credit passed to the consumers account on a monthly basis.

15. Ward Councillors are to screen applications for any irregularities.

16. In circumstances where the monthly assistance granted to a household, does not cover the full billing of the current account, the amount of the current account which exceeds the assistance given, will need to be paid monthly by the respective household, failing which the services will be cut and the subsidy reversed.

17. Any arrears on accounts that built up prior to the first application for assistance will be dealt with under the credit control policy.

$$\left[ \quad \right]$$

# BUDGET SUPPORTING TABLES

| SUPPORTING TABLE 9<br>MONTHLY CASH FLOWS | Budget July 2009 R | Budget August 2009 R | Budget September 2009 R | Budget October 2009 R | Budget November 2009 R | Budget December 2009 R | Budget January 2009 R | Budget February 2009 R | Budget March 2009 R | Budget April 2009 R | Budget May 2009 R | Budget June 2009 R | Budget Full Year 2009/10 R | Budget Full Year 2010/11 R | Budget Full Year 2011/12 R |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Cash Operating Receipts by Source** | | | | | | | | | | | | | | | |
| Property rates | 293 002 | 293 002 | 293 002 | 293 002 | 293 002 | 293 002 | 293 002 | 293 002 | 293 002 | 293 002 | 293 002 | 293 002 | 3 516 020 | 3 695 337 | 3 865 323 |
| Property rates - penalties imposed and collection charges | 1 667 | 1 667 | 1 667 | 1 667 | 1 667 | 1 667 | 1 667 | 1 667 | 1 667 | 1 667 | 1 667 | 1 667 | 20 000 | 21 020 | 21 987 |
| Service charges - electricity | 1 073 167 | 1 073 167 | 1 073 167 | 1 073 167 | 1 073 167 | 1 073 167 | 1 073 167 | 1 073 167 | 1 073 167 | 1 073 167 | 1 073 167 | 1 073 167 | 12 877 998 | 13 541 048 | 13 208 968 |
| Service charges - water | 609 444 | 609 444 | 609 444 | 609 444 | 609 444 | 609 444 | 609 444 | 609 444 | 609 444 | 609 444 | 609 444 | 609 444 | 7 313 324 | 7 834 075 | 6 542 213 |
| Service charges - sanitation | 434 386 | 434 386 | 434 386 | 434 386 | 434 386 | 434 386 | 434 386 | 434 386 | 434 386 | 434 386 | 434 386 | 434 386 | 5 212 628 | 4 866 107 | 5 090 607 |
| Service charges - refuse | 312 990 | 312 990 | 312 990 | 312 990 | 312 990 | 312 990 | 312 990 | 312 990 | 312 990 | 312 990 | 312 990 | 312 990 | 3 755 885 | 3 961 867 | 4 129 017 |
| Service charges - other | 2 449 | 2 449 | 2 449 | 2 449 | 2 449 | 2 449 | 2 449 | 2 449 | 2 449 | 2 449 | 2 449 | 2 449 | 29 387 | 30 560 | 46 402 |
| Regional Service Levies - turnover | | | | | | | | | | | | | | | |
| Regional Service Levies - remuneration | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Rental of facilities and equipment | 10 217 | 10 217 | 10 217 | 10 217 | 10 217 | 10 217 | 10 217 | 10 217 | 10 217 | 10 217 | 10 217 | 10 217 | 122 600 | 128 853 | 134 780 |
| Interest earned - external investments | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 11 000 | 11 561 | 12 093 |
| Interest earned - outstanding debtors | 69 833 | 69 833 | 69 833 | 69 833 | 69 833 | 69 833 | 69 833 | 69 833 | 69 833 | 69 833 | 69 833 | 69 833 | 838 000 | 879 549 | 920 008 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Fines | 208 875 | 208 875 | 208 875 | 208 875 | 208 875 | 208 875 | 208 875 | 208 875 | 208 875 | 208 875 | 208 875 | 208 875 | 2 506 500 | 2 634 332 | 2 755 511 |
| Licenses and permits | 27 910 | 27 910 | 27 910 | 27 910 | 27 910 | 27 910 | 27 910 | 27 910 | 27 910 | 27 910 | 27 910 | 27 910 | 334 925 | 339 089 | 354 687 |
| Income for agency services | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Grants - operating (incl. grants from other municipalities) | 1 732 000 | 1 732 000 | 1 732 000 | 1 732 000 | 1 732 000 | 1 732 000 | 1 732 000 | 1 732 000 | 1 732 000 | 1 732 000 | 1 732 000 | 1 732 000 | 20 784 000 | 25 107 000 | 27 518 000 |
| Grants - capital (incl. grants from other municipalities) | 1683417 | 1683417 | 1683417 | 1683417 | 1683417 | 1683417 | 1683417 | 1683417 | 1683417 | 1683417 | 1683417 | 1683417 | 20 201 000 | 20 278 000 | 43 823 000 |
| Etc (list each source) | | | | | | | | | | | | | | | |
| **Cash Operating Receipts by Source** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **77 523 267** | **83 328 396** | **108 422 596** |
| **Other Cash Receipts by Source** | | | | | | | | | | | | | | | |
| New Loans Raised | | | | | | | | | | | | | | | |
| Receipts from old outstanding debtors | | | | | | | | | | | | | - | | |
| Etc (list each source) | | | | | | | | | | | | | | | |
| **Total Cash Receipts by Source** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **6 460 272** | **77 523 267** | **83 328 396** | **108 422 596** |
| **Cash Operating Payments by Type** | | | | | | | | | | | | | | | |
| Employee related costs | 1 969 045 | 1 969 045 | 1 969 045 | 1 969 045 | 1 969 045 | 1 969 045 | 1 969 045 | 1 969 045 | 1 969 045 | 1 969 045 | 1 969 045 | 1 969 045 | 23 628 537 | 25 523 862 | 26 698 124 |
| Remuneration of Councillors | 184 617 | 184 617 | 184 617 | 184 617 | 184 617 | 184 617 | 184 617 | 184 617 | 184 617 | 184 617 | 184 617 | 184 617 | 2 215 404 | 2 326 817 | 2 433 850 |
| Collection costs | 2 167 | 2 167 | 2 167 | 2 167 | 2 167 | 2 167 | 2 167 | 2 167 | 2 167 | 2 167 | 2 167 | 2 163 | 26 000 | 27 326 | 28 583 |
| Repairs and maintenance | 182 290 | 182 290 | 182 290 | 182 290 | 182 290 | 182 290 | 182 290 | 182 290 | 182 290 | 182 290 | 182 290 | 182 290 | 2 187 483 | 2 302 241 | 2 408 145 |
| Interest paid | 38 825 | 38 825 | 38 825 | 38 825 | 38 825 | 38 825 | 38 825 | 38 825 | 38 825 | 38 825 | 38 825 | 38 825 | 465 900 | 489 335 | 511 844 |
| Bulk purchases - Electricity | 669248 | 669248 | 669248 | 669248 | 669248 | 669248 | 669248 | 669248 | 669248 | 669248 | 669248 | 669248 | 8 030 970 | 8 440 549 | 8 600 000 |
| Bulk purchases - Water | 17 083 | 17 083 | 17 083 | 17 083 | 17 083 | 17 083 | 17 083 | 17 083 | 17 083 | 17 083 | 17 083 | 17 087 | 205 000 | 215 455 | 225 366 |
| Bulk purchases - Sewer | - | | | | | | | | | | | | | - | - |
| Contracted services | 33 333 | 33 333 | 33 333 | 33 333 | 33 333 | 33 333 | 33 333 | 33 333 | 33 333 | 33 333 | 33 333 | 33 333 | 400 000 | 420 400 | 439 738 |
| Grants and subsidies paid - other municipalities | - | | | | | | | | | | | | | - | - |
| Grants and subsidies paid - other | - | | | | | | | | | | | | | - | - |
| Depreciation | 85 844 | 85 844 | 85 844 | 85 844 | 85 844 | 85 844 | 85 844 | 85 844 | 85 844 | 85 844 | 85 844 | 85 847 | 1 030 131 | 1 082 005 | 1 131 777 |
| General Expenses | 1 281 602 | 1 281 602 | 1 281 602 | 1 281 602 | 1 281 602 | 1 281 602 | 1 281 602 | 1 281 602 | 1 281 602 | 1 281 602 | 1 281 602 | 1 281 602 | 15 379 221 | 18 672 531 | 17 871 460 |
| Contribution to Working Capital | 295 118 | 295 118 | 295 118 | 295 118 | 295 118 | 295 118 | 295 118 | 295 118 | 295 118 | 295 118 | 295 118 | 295 118 | 3 541 421 | 3 763 774 | 3 936 908 |
| Contribution to Funds/Reserves | | | | | | | | 212 200 | | | | | 212 200 | 300 000 | 313 800 |
| **Cash Operating Payments by Type** | **4 759 172** | **4 759 172** | **4 759 172** | **4 759 172** | **4 759 172** | **4 759 172** | **4 759 172** | **4 971 372** | **4 759 172** | **4 759 172** | **4 759 172** | **4 759 175** | **57 322 267** | **63 564 296** | **64 599 595** |
| **Other Cash Payments by Type** | | | | | | | | | | | | | | | |
| Capital Expenditure | 1 683 417 | 1 683 417 | 1 683 417 | 1 683 417 | 1 683 417 | 1 683 417 | 1 683 417 | 1 683 417 | 1 683 417 | 1 683 417 | 1 683 417 | 1 683 417 | 20 201 000 | 19 764 100 | 43 823 000 |
| Loans repaid | | | | | | | | | | | | | | | |
| Etc (list each source) | | | | | | | | | | | | | | | |
| **Total Cash Payments by Type** | **6 442 589** | **6 442 589** | **6 442 589** | **6 442 589** | **6 442 589** | **6 442 589** | **6 442 589** | **6 654 789** | **6 442 589** | **6 442 589** | **6 442 589** | **6 442 592** | **77 523 267** | **83 328 396** | **108 422 595** |
| **NET INCREASE / (DECREASE) IN CASH & INVESTMENTS** | **17 684** | **17 684** | **17 684** | **17 684** | **17 684** | **17 684** | **17 684** | **-194 516** | **17 684** | **17 684** | **17 684** | **17 681** | **-0** | **0** | **0** |

Notes:
1. The items listed are as per the cash items shown in the specimen statement of financial performance plus additional cash items.
2. This supporting table can thus be prepared based on the budgeted statement of financial performance after taking into account non-collectible amounts, timing of collections and other cash items.
3. Delete sources and types that are not applicable.
4. Insert additional sources and types that are not listed in the specimen financial statements. The specimen should be comprehensive and the need list additional sources should not be great.
5. All budgeted amounts must be classified under a particular source or type. **Do not use "other"**
6. This statement is not intended to measure cash as per the bank statement. It measures the change in cash and investments and therefore will not show amounts invested or redeemed from investments.
7. Opening and closing balances may be added to provide further information if desired.

| SUPPORTING TABLE 1 | | Preceding Year 2007/08 | Current Year 2008/09 | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Budget Year 2009/10 | Budget Year +1 2010/11 | Budget Year +2 2011/12 |
| RECONCILIATION OF IDP & BUDGET - REV | | Audited Actual | Approved Budget | Adjusted Budget | Full Year Forecast | Budget | Budget | Budget |
| | | R | R | R | R | R | R | R |
| Strategic Objective | Action Plan | A | B | C | D | E | F | G |
| Sustainable Services | Water | 4 822 839 | 8 634 384 | 7 924 358 | 5 660 028 | 27 618 324 | 38 284 859 | 45 210 645 |
| Sustainable Services | Electricity | 7 709 747 | 11 254 116 | 12 763 360 | 9 989 583 | 13 407 998 | 13 803 797 | 19 142 314 |
| Sustainable Services | Sanitation | 3 026 112 | 7 104 920 | 7 288 230 | 4 454 856 | 14 053 628 | 5 527 777 | 5 090 607 |
| Sustainable Services | Waste Management | 3 904 032 | 4 709 285 | 4 637 415 | 3 805 471 | 3 907 885 | 4 107 187 | 4 129 017 |
| Sustainable Services | Health | 39 100 | 34 376 | 34 376 | 7 450 | 0 | 0 | 0 |
| Sustainable Services | Community | 287 932 | 334 603 | 334 603 | 321 999 | 348 320 | 375 489 | 392 762 |
| Infrastructure | Roads & Stormwater | 47 665 | 71 598 | 71 598 | 71 598 | 32 137 | 33 776 | 35 330 |
| Infrastructure | Cemeteries | 13 007 | 14 999 | 14 999 | 20 000 | 15 000 | 15 765 | 16 490 |
| Infrastructure | Housing | 0 | | | | | | |
| Infrastructure | Sport 2010 | 0 | | | | | | |
| Infrastructure | Open Space | 0 | | | | | | |
| Infrastructure | Public Amenities | 0 | | | | | | |
| Good Governance | Support Services / Fleet | 0 | | | | | | |
| Good Governance | Integrated Planning | 12 741 391 | 14 849 000 | 14 849 000 | 21 232 571 | 18 589 000 | 22 985 000 | 25 089 000 |
| Good Governance | Financial Management | 3 036 932 | 4 305 408 | 4 055 409 | 3 652 665 | 5 636 050 | 5 729 139 | 6 199 868 |
| Good Governance | Human Resources Management | 0 | 0 | | | | | |
| Environmental Management | Land Management | 0 | | | | | | |
| Economic Development | Local Economic Development | 0 | | | | | | |
| Social Development | Culture & Sport | 100 000 | 106 100 | 106 100 | 0 | 0 | | |
| Social Development | Public Participation | | | | | | | |
| Safety & Security | Road Safety | 2 841 622 | 2 911 331 | 2 911 331 | 1 440 661 | 2 834 925 | 2 979 506 | 3 116 563 |
| Safety & Security | Fire & Rescue | | | | | | | |
| Safety & Security | Disaster Management | | | | | | | |
| Safety & Security | Security | | | | | | | |
| **TOTAL OPERATING REVENUE** | | **38 570 379** | **54 330 122** | **54 990 779** | **50 656 882** | **86 443 267** | **93 842 296** | **108 422 596** |

Column Definitions:

A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2008/09 budget year.
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2009/10 budget year. This may differ from C.
E. The amount to be appropriated for the 2009/10 budget year.
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

Notes:

1. The strategic objectives and action plans listed here are an example only. Each municipality must list their own as per their IDP.
2. Totals agree to totals of Revenue by Source (see Annexure 3, Table 1 - Revenue by Source on page 20)
3. Zeros are used where no amount is applicable

| SUPPORTING TABLE 2 | | Preceding Year 2007/08 | Current Year 2008/09 | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Budget Year 2009/10 | Budget Year +1 2010/11 | Budget Year +2 2011/12 |
| )NCILIATION OF IDP & BUDGET - OPEX | | Audited Actual | Approved Budget | Adjusted Budget | Full Year Forecast | Budget | Budget | Budget |
| | | R | R | R | R | R | R | R |
| Strategic Objective | Action Plan | A | B | C | D | E | F | G |
| Sustainable Services | Water | 4 400 430 | 3 816 525 | 3 816 525 | 3 476 166 | 7 121 402 | 7 550 374 | 7 062 461 |
| Sustainable Services | Electricity | 7 557 939 | 7 735 974 | 9 245 219 | 8 543 038 | 10 928 322 | 11 510 245 | 12 054 161 |
| Sustainable Services | Sanitation | 2 084 442 | 2 141 043 | 2 090 994 | 2 087 487 | 3 535 555 | 3 772 029 | 3 800 000 |
| Sustainable Services | Waste Management | 2 124 130 | 4 496 056 | 4 496 056 | 1 680 573 | 3 875 302 | 4 163 549 | 4 300 000 |
| Sustainable Services | Health | 643 379 | 1 149 242 | 843 204 | 696 383 | 0 | 0 | 0 |
| Sustainable Services | Community | 1 109 044 | 1 027 496 | 1 027 496 | 989 360 | 1 326 060 | 1 423 772 | 1 489 266 |
| Infrastructure | Roads & Stormwater | 4 570 721 | 6 157 954 | 5 857 954 | 8 111 736 | 5 487 573 | 5 868 374 | 5 600 000 |
| Infrastructure | Cemeteries | 4 689 | | | | | | |
| Infrastructure | Housing | 0 | 187 992 | 187 992 | 69 029 | 335 959 | 361 885 | 378 531 |
| Good Governance | Financial Management | 5 732 982 | 8 871 298 | 8 871 298 | 7 090 508 | 11 495 147 | 12 004 522 | 12 300 000 |
| Good Governance | Executive and Council | 9 411 920 | 9 425 951 | 9 233 451 | 10 620 091 | 10 978 079 | 14 498 257 | 15 165 177 |
| Social Development | Culture & Sport | 62 804 | 918 305 | 918 305 | 136 003 | 554 304 | 596 901 | 600 000 |
| Safety & Security | Road Safety | 815 703 | 1 396 283 | 1 396 283 | 1 208 508 | 1 684 564 | 1 814 388 | 1 850 000 |
| **TOTAL OPERATING EXPENDITURE** | | **38 518 183** | **47 324 121** | **47 984 779** | **44 708 882** | **57 322 267** | **63 564 296** | **64 599 596** |

Column Definitions:

A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2008/09 budget year.
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2009/10 budget year. This may differ from C.
E. The amount to be appropriated for the 2009/10 budget year.
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

Notes:

1. The strategic objectives and action plans listed here are an example only. Each municipality must list their own as per their IDP.
2. Totals agree to totals of Operating Expenditure by Vote (see Annexure 3, Table 2 - Operating Expenditure by Vote on page 23)
3. Zeros are used where no amounts are applicable

| SUPPORTING TABLE 3<br>RECONCILIATION OF IDP & BUDGET - CAPEX | | Preceding Year 2007/08 | Current Year 2008/09 | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|
| | | | | | Budget Year 2009/10 | Budget Year +1 2010/11 | Budget Year +2 2011/12 |
| | | Audited Actual | Approved Budget | Full Year Forecast | Budget | Budget | Budget |
| | | R | R | R | R | R | R |
| **Strategic Objective** | **Action Plan** | **A** | **B** | **D** | **E** | **F** | **G** |
| Sustainable Services | Water | 64 225 | 1 926 000 | 1 926 000 | 10 000 000 | 10 000 000 | 38 823 000 |
| Sustainable Services | Electricity | 307 328 | 1 866 000 | 828 000 | 280 000 | 0 | 5 000 000 |
| Sustainable Services | Sanitation | 2 122 725 | 2 957 000 | 2 957 000 | 8 841 000 | 10 278 000 | |
| Sustainable Services | Waste Management | | | | | | |
| Sustainable Services | Health | | | | | | |
| Sustainable Services | Community | | | | | | |
| Infrastructure | Roads & Stormwater | | | | | | |
| Good Governance | Integrated Planning | | | | | | |
| Good Governance | Financial Management | 414 681 | | | | | |
| Good Governance | Human Resources Management | | | | | | |
| Good Governance | Executive and Council | 2 573 200 | | | | | |
| **TOTAL CAPITAL EXPENDITURE** | | **5 482 159** | **6 749 000** | **5 711 000** | **19 121 000** | **20 278 000** | **43 823 000** |

Column Definitions:

A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2008/09 budget year.
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2009/10 budget year. This may differ from C.
E. The amount to be appropriated for the 2009/10 budget year.
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

Notes:

1. The strategic objectives and action plans listed here are an example only. Each municipality must list their own as per their own IDP.
2. Totals agree to totals of Capital Expenditure by Vote (see Annexure 3, Table 3 - Capital Expenditure by Vote on page 26)
3. Zeros are used where no amounts are applicable

| SUPPORTING TABLE 4a<br><br>INVESTMENT PARTICULARS BY MATURITY | Period of Investment | Type of Investment | Expiry date of Investment | Monetary Value | Interest to be Realised |
|---|---|---|---|---|---|
| **Name of Institution / Investment ID** | | | | | |
| ABSA- BAD DEBT | 32 DAYS | Short Term | | 21013 | 1 729 |
| ABSA- INSURANCE | 33 DAYS | Short Term | | 1833 | 134 |
| ABSA- HOUSING DEV. FUND | 32 DAYS | Short Term | | 251678 | 22 132 |
| ABSA- CAPITAL REPLACEMENT | 32 DAYS | Short Term | | 159300 | 14 009 |
| STANDARD- ITHUBA SPORT FUND | 32 DAYS | Short Term | | 32491 | 2 558 |
| STANDARD- HOUSING DEV FUND | 32 DAYS | Short Term | | 130383 | 11 633 |
| STANDARD- CAPITAL REPLACEMNT | 32 DAYS | Short Term | | 72923 | 6 075 |
| FNB- HOUSING DEV FUND | 32 DAYS | Short Term | | 21099 | 1 397 |
| | | | | **690720** | **59 667** |

Notes:
List each investment by name of institution and investment identification number unique to that investment

| SUPPORTING TABLE 5 | Preceding Year 2007/08 | Current Year 2008/09 | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|
| | | | | | Budget Year 2009/10 | Budget Year +1 2010/11 | Budget Year +2 2011/12 |
| **GOVERNMENT GRANTS & SUBSIDIES - ALLOCATIONS**[1] | **Audited Actual** R A | **Approved Budget** R B | **Adjusted Budget** R C | **Full Year Forecast** R D | **Budget** R E | **Budget** R F | **Budget** R G |
| National Grant Allocations[2] | | | | | | | |
| 1. Equitable Share | 11 507 391 | 14 114 000 | 14 549 571 | 14 549 571 | 18 589 000 | 22 985 000 | 25 089 000 |
| 2. Finance Management Grant | 500 000 | 250 000 | 250 000 | 250 000 | 1 000 000 | 1 000 000 | 1 250 000 |
| 3. MSIG | 734 000 | 735 000 | 735 000 | 735 000 | 850 000 | 750 000 | 790 000 |
| 4. MIG | 5 335 340 | 4 857 000 | 4 857 000 | 4 857 000 | 8 841 000 | 10 278 000 | 8 823 000 |
| 5. INEP Grant | | 1 866 000 | 828 000 | 828 000 | 280 000 | | 5 000 000 |
| Sub Total - National Grant Allocations | 18 076 731 | 21 822 000 | 21 219 571 | 21 219 571 | 29 560 000 | 35 013 000 | 40 952 000 |
| Provincial Grant Allocations[2] | | | | | | | |
| 1. DHLG | | | | | | | |
| 2. DWAF | 0 | | | | 10 000 000 | 10 000 000 | 30 000 000 |
| 3. Dept Sport, Arts and Culture( Library Dev.) | 384 000 | 319 000 | 319 000 | 319 000 | 345 000 | 372 000 | 389 000 |
| 4. Dept. of Health | 30 000 | 33 000 | 33 000 | 33 000 | 34 000 | 37 000 | 28 000 |
| Sub Total - Provincial Grant Allocations | 414 000 | 352 000 | 319 000 | 352 000 | 10 379 000 | 10 409 000 | 30 417 000 |
| Municipal Grant Allocations[3] | | | | | | | |
| Sub Total - Municipal Grant Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | |
| **TOTAL GRANT ALLOCATIONS** | **18 490 731** | **22 174 000** | **21 538 571** | **21 571 571** | **39 939 000** | **45 422 000** | **71 369 000** |

Column Definitions:

A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2008/09 budget year.
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2009/10 budget year. This may differ from C.
E. The amount to be appropriated for the 2009/10 budget year.
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

| SUPPORTING TABLE 8<br><br>DISCLOSURE OF SALARIES, ALLOWANCES & BENEFITS | Salary<br><br>Rand ('000) pa | Social Contributions[4]<br>Rand ('000) pa | Allowances<br><br>Rand ('000) pa | Performance Bonuses<br>Rand ('000) pa | Total Package<br>Rand ('000) pa |
|---|---|---|---|---|---|
| **Councillors** | | | | | |
| List each political office bearer[3] by designation | | | | | |
| MAYOR | 544 | | 16 | | 560 |
| 9 x COUNCILLORS | 1467 | | 90 | | 1557 |
| Provide a total for all other councillors | | | | | |
| **Officials of the Municipality** | | | | | |
| Municipal Manager (MM) | 765 | | 12 | 64 | 841 |
| Chief Finance Officer | 564 | | | 47 | 611 |
| MANAGER: COMMUNITY DEV. | 564 | | | 47 | 611 |
| MANAGER: TECHNICAL SERVICES | 612 | | | 51 | 663 |
| MANAGER: CORPORATE SERVICES | 582 | | | 49 | 631 |
| List each senior manager reporting to MM by designation | | | | | |
| List each official with package >= senior manager by designation | | | | | |
| **A Heading for Each Entity[5]** | | | | | |
| List each member of board by designation | | | | | |
| Chief Executive Officer (CEO) | | | | | |
| List each senior manager reporting to CEO by designation | | | | | |
| **TOTAL COST OF REMUNERATION TO MUNICIPALITY** | 5098 | 0 | 118 | 258 | 5474 |

Notes:
1. Total package must equal the total cost to the municipality.
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MFMA s 57)
4. Social contributions include pensions, medical aid, etc
5. List each entity where municipality has an interest and state percentage ownership and control

| SUPPORTING TABLE 8a | Preceding Year 2007/08 | Current Year 2008/09 | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|
| | | | | | Budget Year 2009/10 | Budget Year +1 2010/11 | Budget Year +2 2011/12 |
| SUMMARY OF TOTAL SALARIES, WAGES, ALLOWANCES etc | Audited Actual R'000 A | Approved Budget R'000 B | Adjusted Budget R'000 C | Full Year Forecast R'000 D | Budget R'000 E | Budget R'000 F | Budget R'000 G |
| Councillors (Political Office Bearers plus Other) | | | | | | | |
| Basic Salaries | 1477 | 1780 | 1780 | 1780 | 2013 | 2116 | 2213 |
| Pension Contributions | | | | | | | |
| Medical Aid Contributions | | | | | | | |
| Allowances | 314 | 101 | 118 | 101 | 106 | 111 | 117 |
| Sub Total - Councillors | 1791 | 1881 | 1898 | 1881 | 2119 | 2227 | 2330 |
| Senior Managers of the Municipality (s 57 of Systems Act) | | | | | | | |
| Basic Salaries | 1540 | 2693 | 2223 | 1703 | 3087 | 3244 | 3394 |
| Pension Contributions | | | | | | | |
| Medical Aid Contributions | | | | | | | |
| Allowances | 449 | 12 | 12 | 12 | 12 | 13 | 13 |
| Performance Bonus | | 250 | 250 | | 258 | 271 | 284 |
| Sub Total - Senior Managers of Municipality | 1989 | 2955 | 2485 | 1715 | 3357 | 3528 | 3691 |
| Other Municipal Staff | | | | | | | |
| Basic Salaries | 8917 | 14423 | 13994 | 11971 | 14506 | 15246 | 15947 |
| Pension Contributions | 1464 | 2202 | 2084 | 1826 | 2550 | 2680 | 2803 |
| Medical Aid Contributions | 395 | 387 | 387 | 321 | 522 | 549 | 574 |
| Allowances | 747 | 43 | 149 | 345 | 230 | 242 | 253 |
| Overtime | 741 | 731 | 731 | 950 | 712 | 748 | 783 |
| Performance Bonus | | 0 | | | | | |
| Sub Total - Other Municipal Staff | 12264 | 17786 | 17345 | 15413 | 18520 | 19465 | 20360 |
| Board Members of Entities | | | | | | | |
| Basic Salaries | | | | | | | |
| Pension Contributions | | | | | | | |
| Medical Aid Contributions | | | | | | | |
| Allowances | | | | | | | |
| Board Fees | | | | | | | |
| Sub Total - Board Members of Entities | | | | | | | |
| Senior Managers of Entities | | | | | | | |
| Basic Salaries | | | | | | | |
| Pension Contributions | | | | | | | |
| Medical Aid Contributions | | | | | | | |
| Allowances | | | | | | | |
| Performance Bonus | | | | | | | |
| Sub Total - Senior Managers of Entities | | | | | | | |
| Other Staff of Entities | | | | | | | |
| Basic Salaries | | | | | | | |
| Pension Contributions | | | | | | | |
| Medical Aid Contributions | | | | | | | |
| Allowances | | | | | | | |
| Overtime | | | | | | | |
| Performance Bonus | | | | | | | |
| Sub Total - Other Staff of Entities | | | | | | | |
| **TOTAL EMPLOYEE COSTS** | 16044 | 22622 | 21728 | 19009 | 23996 | 25220 | 26380 |

Column Definitions:

B. The original budget approved by council for the 2008/09 budget year.
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2007/08 budget year at the point in time of preparing the budget for the 2009/10 budget year.
E. The amount to be appropriated for the 2009/10 budget year.
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

| SUPPORTING TABLE 8b<br><br>SUMMARY OF PERSONNEL NUMBERS<br>(Full Time Equivalent) | Preceding Year 2007/08 | Current Year 2008/09 | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|
| | | | | | Budget Year 2009/10 | Budget Year +1 2010/11 | Budget Year +2 2011/12 |
| | Audited Actual No. A | Approved Budget No. B | Adjusted Budget No. C | Full Year Forecast No. D | Budget No. E | Budget No. F | Budget No. G |
| Municipality | | | | | | | |
| Councillors (Political Office Bearers plus Other) | 10 | 10 | | 10 | 10 | 10 | 10 |
| Senior Managers including Municipal Manager (s 57 of Systems Act) | 4 | 5 | | 4 | 5 | 5 | 5 |
| Other Managers | | | | | | | |
| Technical / Professional Staff | 1 | 1 | | 1 | 1 | 1 | 1 |
| Other Staff (clerical, labourers etc) | 179 | 179 | | 179 | 185 | 187 | 187 |
| Sub Total - Municipality | 194 | 195 | 0 | 194 | 201 | 203 | 203 |
| Entities | | | | | | | |
| Board Members | | | | | | | |
| Senior Managers including CEO | | | | | | | |
| Other Managers | | | | | | | |
| Technical / Professional Staff | | | | | | | |
| Other Staff (clerical, labourers etc) | | | | | | | |
| Sub Total - Entities | | | | | | | |
| | | | | | | | |
| **TOTAL PERSONNEL NUMBERS** | | | | | | | |

Column Definitions:

A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2008/09 budget year.
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2009/10 budget year. This may differ from C.
E. The amount to be appropriated for the 2009/10 budget year.
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

Notes:

1. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

| TABLE 11<br>CAPITAL EXPENDITURE BY CATEGORY | Preceding Year 2007/08 | Current Year | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|
| | | | | Budget Year 2009/10 | Budget Year +1 2010/11 | Budget Year +2 2011/12 |
| | Audited Actual<br>R<br>A | Approved Budget<br>R<br>B | Full Year Forecast<br>R<br>D | Budget<br>R<br>E | Budget<br>R<br>F | Budget<br>R<br>G |
| **INFRASTRUCTURE** | **2 494 278** | **6 749 000** | **5 711 000** | **9 121 000** | **10 278 000** | **13 823 000** |
| Land and Buildings | | | | | | |
| Roads, pavements, bridges and stormwater | | | | | | |
| Water Reservoirs and reticulation | 64 225 | 1 926 000 | 1 926 000 | | | 8 823 000 |
| Car parks, bud terminals and taxi ranks | | | | | | |
| Electricity reticulation | 307 328 | 1 866 000 | 828 000 | 280 000 | | 5 000 000 |
| Sewerage purification and reticulation | 2 122 725 | 2 957 000 | 2 957 000 | 8 841 000 | 10 278 000 | |
| Housing | | | | | | |
| **COMMUNITY** | **0** | **0** | **0** | **0** | **0** | **0** |
| Establishment of parks & gardens | | | | | | |
| Museums & art galleries | | | | | | |
| Other | | 0 | 0 | | | |
| **HERITAGE ASSETS** | | | | | | |
| **INVESTMENT PROPERTIES** | **0** | **0** | **0** | **0** | **0** | **0** |
| **OTHER ASSETS** | **2 987 881** | **0** | **0** | **0** | **0** | **0** |
| Other motor vehicles | | | | | | |
| Plant & equipment | 2 573 200 | 0 | 0 | | | |
| Office equipment | 414 681 | | | | | |
| Other | | | | | | |
| **SPECIALISED VEHICLES** | **0** | **0** | **0** | **0** | **0** | **0** |
| **TOTAL CAPITAL EXPENDITURE**[1] | **5 482 159** | **6 749 000** | **5 711 000** | **9 121 000** | **10 278 000** | **13 823 000** |

Column Definitions:

A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2008/09 budget year.
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2009/10 budget year. This may differ from C.
E. The amount to be appropriated for the 2009/10 budget year.
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

Notes:

1. Total Capital Expenditure agrees to Total Funding. See Annexure 3 table 3 on page 26 and table 4 on page 29.
2. The categories listed are consistent with the latest accounting standards
3. Zeros are used where no amounts are applicable

# TARIFFS

# *TARIFFS*

| VOTE | RATES | | | | |
|---|---|---|---|---|---|
| | Description | Tarrif | Discount | Increase | Tarrif |
| | Land, buildings, building clause: | 2008/2009 | 2008/2009 | 2008/2009 | 2009/2010 |
| | Residence | 0.01840 | | 15% | 0.01000 |
| | Business | 0.01840 | | 15% | 0.01100 |
| | Industrial Area | 0.01840 | | 15% | 0.01100 |
| | Agriculture | | | | 0.00250 |
| | Government & State | 0.0258 | 20% | 15% | 0.0140 |

| VOTE | CEMETARY | Tarrif 2008/2009 | Tarrif 2008/2009 | Tarrif 2009/2010 |
|---|---|---|---|---|
| | PURCHASE OF PRIVATE GRAVE PLOTS | | | |
| | 1. Purchase of right of use of a single grave plot | 275.00 | 93.50 | 295.63 |
| | for persons who were resident in the Colesberg | | | - |
| | Magisterial district at the time of death. | - | | - |
| | 2. Purchase of right of use of a double grave plot | 550.00 | 187.00 | 591.25 |
| | for persons who were resident in the Colesberg | | | - |
| | Magisterial district at the time of death | | | - |
| | 3. Digging of grave | | | - |
| | Single | 660.00 | 660.00 | 709.50 |
| | Double | 1 320.00 | 1320.00 | 1 419.00 |
| | 4. Building of grave additional | 1 760.00 | 1760.00 | 1 892.00 |
| | EXHUMATION AND REBURIAL OF CORPSES | | | - |
| | 1. For the right to exhume and rebury a corpse | 550.00 | 550.00 | 591.25 |
| | REGISTER AND ADMINISTRATION FEES | | | - |
| | 1. Certified extract from burial register | 44.00 | 44.00 | 47.30 |
| | 2. Certificate of transfer of right of use | 44.00 | 44.00 | 47.30 |
| | 3. Inspection of register | 44.00 | 44.00 | 47.30 |
| | 4. Exchanging of plot (new certificate, alteration | 44.00 | 44.00 | 47.30 |
| | of register etc.) | | | - |
| | 5. Reservation | 110.00 | 110.00 | 118.25 |
| | **Lowryville/Kuyasa/Eurekaville/Kwazamuxolo** | | | - |
| | 1. Purchase of right of use of a single grave plot | 33.00 | 33.00 | 35.48 |
| | for persons who were resident in the Colesberg | | | - |
| | Magisterial district at the time of death. | | | - |
| | 2. Purchase of right of use of a double grave plot | 60.50 | 60.50 | 65.04 |
| | for persons who were resident in the Colesberg | | | - |
| | Magisterial district at the time of death | | | - |
| | 3. Digging of grave | | | - |
| | Single | 275.00 | 268.40 | 295.63 |
| | Double | 385.00 | 363.00 | 413.88 |
| | 4. Building of grave additional | 1 815.00 | 1815.00 | 1 951.13 |
| | 5. Reservation | 110.00 | 110.00 | 118.25 |

| VOTE | LIBRARY | Tarrif 2008/2009 | Increase 2008/2009 | Tarrif 2009/2010 |
|---|---|---|---|---|
| | **PENALTY** | | | |
| | Per book per week or part of a week | 3.52 | 14% | 3.87 |
| | Per video per day | 3.52 | 14% | 3.87 |
| | **FAXES: RECEIVING** | 3.52 | PER PAGE | 3.87 |
| | **FAXES: OUTGOING** | 11.00 | | 12.10 |
| | **Photocopy A4** | 1.10 | PER PAGE | 1.21 |

| VOTE | HEALTH | Tarrif 2008/2009 | Increase 2008/2009 | Tarrif 2009/2010 |
|---|---|---|---|---|
| | TARIFFS | | | |
| | 1. Valuation determining per m2 | | | |
| | Carport | 371 | 10% | 408 |
| | Industrial Buildings | 1 607 | 10% | 1 767 |
| | House | 1 978 | 10% | 2 175 |
| | All Outside Buildings | 1 298 | 10% | 1 428 |
| | Fuelstation | 1 978 | 10% | 2 175 |
| | Schools, Hospitals and Halls | 2 076 | 10% | 2 284 |
| | (Excluding Churches and Church Halls) | | | 0 |
| | Businesses | 1 978 | 10% | 2 175 |
| | Flats | 2 410 | 10% | 2 651 |
| | Boundary Wall per running m | 284 | 10% | 313 |
| | Swimming Pool per cubic m | 1 298 | 10% | 1 428 |
| | Shading-net | 49 | 10% | 54 |
| | 2. Construction Plan: Minimum of R44 plus 0,2% of | | | 0 |
| | the valuationas determined in 1. | | | 0 |
| | 3. Sewerage Draining: Plan Fees | | | 0 |
| | a) Approval Fees per plan | 93 | 10% | 102 |
| | b) Re-inspection Fee | 93 | 10% | 102 |
| | 4. Rent of side-walk per month or part thereof | 93 | 10% | 102 |
| | 6. Removal of building-rubble per hour or part | | | 0 |
| | thereof | 544 | 10% | 598 |

| VOTE | LICENCE AND TRAFFIC | Tarrif 2008/2009 | Increase 2008/2009 | Tarrif 2009/2010 |
|---|---|---|---|---|
| | Pound fees | | | |
| | Cattle, horses, donkeys and other | 37 | 10% | 41 |
| | large animals | | | 0 |
| | Sheep, goats and othersmall animals | 25 | 10% | 27 |
| | | | | 0 |
| | Feeding | | | 0 |
| | Safekeeping of animals | 49 | per day | 54 |
| | Aanjaagfooie | 19 | 10% | 20 |
| | Dog tax | | | 0 |
| | Dog | 19 | 10% | 20 |
| | Bitch | 37 | 10% | 41 |
| | Spayed bitch | 19 | 10% | 20 |
| | Penalty After 31 March 10% per month | | | 0 |
| | from 1January | | | 0 |
| | | | | 0 |
| | Vehicle licence and registration | | | 0 |
| | As determined by Department | | | 0 |
| | of Transport Northern Cape | | | 0 |
| | | | | 0 |
| | Brick licence per month | 62 | 10% | 68 |
| | | | | 0 |
| | Weigh-bridge | 68 | 10% | 75 |
| | | | | 0 |
| | Per day or part thereof | 27 | 10% | 30 |
| | Deposit per set of signs | 80 | 10% | 88 |
| | | | | 0 |
| | Actual cost of overtime payment of the official | | | 0 |
| | with a maximum of two hours payment per day. | | | 0 |
| | | | | 0 |
| | Escort fees | | | 0 |
| | Per official per hour | 87 | 10% | 95 |
| | Per vehicle per kilometer | 5 | 10% | 5 |

| VOTE | MUNICIPAL BUILDINGS | Tarrif 2008/2009 | Increase 2008/2009 | Tarrif 2009/2010 |
|---|---|---|---|---|
| | **Deposit same as rent payable with every function** | | | |
| | A * Dances | 779 | 10% | 857 |
| | B * Weddings | 779 | 10% | 857 |
| | C * Social Functions | 544 | 10% | 598 |
| | (Bazaar, Lunches etc.) | | | 0 |
| | * Preparation of Hall the previous day | 129 | 10% | 142 |
| | *Banquet Hall | 88 | 10% | 97 |
| | * Kitchen included | | | 0 |
| | D * Concerts | | | 0 |
| | 1. Professional | 673 | 10% | 740 |
| | 2. Charity and Amateur | 109 | 10% | 120 |
| | 3. Art Competitions and Fashion Shows | 109 | 10% | 120 |
| | 4. Practice | 109 | 10% | 120 |
| | E * Meetings | | | 0 |
| | 1. Political | 673 | 10% | 740 |
| | 2. Non-Political | 231 | 10% | 254 |
| | (Church, Educational, Charity, Seminars etc.) | | | 0 |
| | F * Bioscope | 231 | 10% | 254 |
| | G * Traditional Dance | 231 | 10% | 254 |
| | H * Church functions | | | 0 |
| | Services | 49 | 10% | 54 |
| | Per service in same month | 31 | 10% | 34 |
| | Bazaars lunches etc.(Kitchen not included | 31 | 10% | 34 |
| | for preparation) | | | 0 |
| | I * Displays and Demonstrations | | | 0 |
| | 1. Day (08:00 - 18:00) | 116 | 10% | 127 |
| | 2. Night (18:00 - 23:00) | 170 | 10% | 187 |
| | 3. Full Day (08:00 - 23:00) | 231 | 10% | 254 |
| | J * Public Auctions (No goods in the hall) | 88 | 10% | 97 |
| | K * Elections | 865 | 10% | 952 |
| | Kitchen included in the rent for the banquet hall | | | 0 |
| | L* Organizations(Rate Payers, Welfare, | 31 | 10% | 34 |
| | Service providers and Consumer Org.) | | | 0 |
| | Public Holidays and Sundays - Extra for | | | 0 |
| | Manager - Normal Overtime tariff | | | 0 |
| | In cases where no tariff is prescribed the Municipal | | | 0 |
| | Manager and CFO will establish the rent | | | 0 |
| | | | | 0 |
| | Crockery (Council Resolution) | 673 | 10% | 740 |
| | Crockery - deposit | 673 | 10% | 740 |
| | Replacement cost for crockery and cuttlery: | | | |
| | **Deposit same as rent payable with every function** | | | |

| VOTE | CUMMUNITY HALL:<br>LOWRYVILLE/ KUYASA/EUREKA/KWAZAMUXOLO | Tarrif<br>2008/2009 | Increase<br>2008/2009 | Tarrif<br>2009/2010 |
|---|---|---|---|---|
| | **Deposit same as rent payable with every function** | | | |
| | Concerts (Professional players and Visitors | 578 | 10% | 636 |
| | Concerts (Amateur) | 93 | 10% | 102 |
| | Concerts (Local Charities) | 93 | 10% | 102 |
| | Concerts (Rehearsals) | 49 | 10% | 54 |
| | Church services:First service in month | 49 | 10% | 54 |
| | Per service in same month | 25 | 10% | 27 |
| | Public auctions or furniture sales: | | | 0 |
| | - Night | 182 | 10% | 200 |
| | - Outside Day | 116 | 10% | 127 |
| | - Inside Day | 116 | 10% | 127 |
| | Public Meetings | | | 0 |
| | - Night | 116 | 10% | 127 |
| | - Day | 116 | 10% | 127 |
| | Local church Bazaars and functions | 93 | 10% | 102 |
| | Games - evenings: Churches and Charity | 93 | 10% | 102 |
| | Games - evenings: Other organisations | 131 | 10% | 144 |
| | Presentations: | | | 0 |
| | - Night | 131 | 10% | 144 |
| | - Day | 93 | 10% | 102 |
| | Elections | | | 0 |
| | - Night | 131 | 10% | 144 |
| | - Day | 116 | 10% | 127 |
| | - Political | 455 | 10% | 501 |
| | Congress: | | | 0 |
| | - Night | 131 | 10% | 144 |
| | - Day | 93 | 10% | 102 |
| | Local School Functions: | | | 0 |
| | - Day | 93 | 10% | 102 |
| | - Day (educational) | 49 | 10% | 54 |
| | Local School Functions: | | | 0 |
| | - Night | 131 | 10% | 144 |
| | - Night (educational) | 65 | 10% | 72 |
| | Schoolfunctions (Outside Colesberg Area): | | | 0 |
| | - Day | 117 | 10% | 129 |
| | - Night | 117 | 10% | 129 |
| | Educational schoolfunctions (Outside Colesberg Area) | | | 0 |
| | (From outside Colesberg area) | 31 | 10% | 34 |
| | - Day | 31 | 10% | 34 |
| | - Night | 49 | 10% | 54 |
| | Wedding Receptions | | | 0 |
| | - Afternoon | 260 | 10% | 286 |
| | - Night and Dance | 297 | 10% | 326 |
| | Product Sales (Churchfunds or Charity) | | | 0 |
| | - Day | 61 | 10% | 67 |
| | - Night | 68 | 10% | 75 |
| | 21st Birthday Receptions | | | 0 |
| | - Night | 309 | 10% | 340 |
| | Sportclubs (General Meetings): | | | 0 |
| | - Day | 93 | 10% | 102 |
| | - Night | 93 | 10% | 102 |
| | Bioscope Shows: | | | 0 |
| | - Local Schools, Churches & Social Organisations | 93 | 10% | 102 |
| | - Other local organisations | 136 | 10% | 150 |
| | - Private and Outside organisations | 371 | 10% | 408 |

| | | | | |
|---|---|---|---|---|
| | - State Departments | | | |

| VOTE | CUMMUNITY HALL: LOWRYVILLE/ KUYASA/EUREKA/KWAZAMUXOLO | Tarrif 2008/2009 | Increase 2008/2009 | Tarrif 2009/2010 |
|---|---|---|---|---|
| | **Deposit same as rent payable with every function** | | | |
| | Boxing, Wrestling & Weightlifting: | | | |
| | - Local teams | 136 | 10% | 150 |
| | - Visiting teams | 457 | 10% | 503 |
| | Sport Shows | 272 | 10% | 299 |
| | Sport Shows: Indoor Sport (2pm - 7pm) | 185 | 10% | 204 |
| | Disco's & Dances: | | | 0 |
| | - Local Schools, Churches & Social Organisations | 396 | 10% | 435 |
| | - Private and Outside groups | 673 | 10% | 740 |
| | Bands: | | | 0 |
| | - Local groups | 571 | 10% | 628 |
| | - Visiting groups | 673 | 10% | 740 |
| | Organisations (Church, Rate Payers, Welfare, | | | 0 |
| | Service Providers, Consumer Org.) | 31 | 10% | 34 |
| | Political Meetings: | | | 0 |
| | - Day | 224 | 10% | 247 |
| | - Night | 340 | 10% | 374 |
| | Afternoon Songmeetings (Churches) | 31 | 10% | 34 |
| | Diakonale dienste per maand | 99 | 10% | 109 |
| | Culture groups | 31 | 10% | 34 |
| | | | | 0 |
| | Chairs | | | 0 |
| | Per chair | 2 | 10% | 2 |
| | Damage or lost of chair : Cost of chair to be recovered | 136 | 10% | 150 |

| VOTE | PUBLIC WORKS FIRE DEPARTMENT | Tarrif 2008/2009 | Increase 2008/2009 | Tarrif 2009/2010 |
|---|---|---|---|---|
| | Tariff per hour or part of an hour | | | |
| | 1. Call of Fire-engine | | | |
| | Inside municipal area | 338.14 | 10% | 371.95 |
| | Outside municipal area | 466.40 | 10% | 513.04 |
| | | - | | - |
| | 2. Call of Service Vehicle | - | | - |
| | Inside municipal area | 90.95 | 10% | 100.04 |
| | Outside municipal area | 137.59 | 10% | 151.35 |
| | | - | | - |
| | 3. Personnel | - | | - |
| | Inside municipal area | 81.62 | 10% | 89.78 |
| | Outside municipal area | 157.41 | 10% | 173.15 |
| | PLUS: Cost + 20% of all Fire-fighting Material Used | | | |

| VOTE | PHOTO COPIES AND FAXES | | Tarrif 2008/2009 | Increase 2008/2009 | Tarrif 2009/2010 |
|---|---|---|---|---|---|
| | Valuation Certificate | | 11.66 | 10% | 12.83 |
| | Clearance Certificate | | 11.66 | 10% | 12.83 |
| | Rezoning Costs | | | | 450.00 |
| | Sub- division | | | | 150.00 |
| | Consolidation of Erven | 1 - 10 erven | | | 150.00 |
| | Consolidation of Erven | 11+ erven | | | 350.00 |
| | Municipal area | | 125.93 | 10% | 138.52 |
| | Per ward | | 62.96 | 10% | 69.26 |
| | Copies of minutes/agendas | | - | | - |
| | Agenda per A 4 | | 1.17 | 10% | 1.28 |
| | Posters and advertisements deposit | | 233.20 | 10% | 256.52 |
| | Minutes each | | 11.66 | 10% | 12.83 |

| VOTE | SANITATION SERVICES | Adjustments 2008/2009 | Increase 2008/2009 | Tarrif 2009/2010 |
|---|---|---|---|---|
| | **TARIFFS (VAT exclusive)** | | | |
| | Conservancy tank Households per month | 47.970 | 0.129 | 51.57 |
| | Conservancy tank Schools per load | 65.106 | 0.129 | 69.99 |
| | Conservancy tank Businesses per load with a | 65.106 | 0.129 | 69.99 |
| | minimum of 2 loads per month. | - | | - |
| | Nightsoil Removal (per bucket per month) | 33.233 | 0.129 | 35.73 |
| | Nightsoil Rondawel (per bucket per month) | 23.437 | 0.129 | 25.19 |
| | Meatlands industrial effluant per month | | | |
| | Meatlands sewerage same as business tariffs | | | |
| | Meatlands dumpingcharges of blood and dung's per month | 517.225 | 0.129 | 556.02 |
| | Sewerage household \Colesberg hoërskool\per month | 60.424 | 0.129 | 64.96 |
| | Sewerage prison per point per month | 199.390 | 0.129 | 214.34 |
| | Sewerage garages and state per point per month | 120.000 | 0.129 | 129.00 |
| | Sewerage hospital per point per month | 213.355 | 0.129 | 229.36 |
| | Sewerage bussiness normal | 77.584 | 0.129 | 83.40 |
| | Sewerage business with minimum of 2 points pm | 120.858 | 0.129 | 129.92 |
| | Sewerage business additional connection | 29.094 | 0.129 | 31.28 |
| | Sewerage availability per month | 35.559 | 0.129 | 38.23 |
| | Meatlands per sheep (Effluent) | 0.500 | | 0.54 |
| | Sewerage to open private: Office Hours | 129.302 | 0.129 | 139.00 |
| | Sewerage to open private: After Hours, week-ends and Public Holidays | | | 208.50 |
| | Sewerage to open business: Office Hours | 164.926 | 0.129 | 177.30 |
| | Sewerage to open business: After Hours, week-end and Public Holiday | - | | 289.81 |
| | Removal Fees: | - | | - |
| | 1. Refuse bins | - | | - |
| | per month for the first bin | 46.87 | 0.129 | 50.39 |
| | for every addisional bin | 15.517 | 0.129 | 16.68 |
| | 2. Refuse bins (Business) | 64.955 | 0.129 | 69.83 |
| | 3. Refuse Rondawel | 23.437 | 0.129 | 25.19 |
| | 4. Refuse Garden Household | 5.000 | | 5.38 |
| | Addisional buckets for nightsoil | - | | - |
| | Deposit | 33.240 | 0.129 | 35.73 |
| | Hire | 33.240 | 0.129 | 35.73 |
| | | | | |
| | Sewerage connection fees | | | |
| | 1. For 110mm connection where there is | | | |
| | a coupling point Actual cost +40% | | | |
| | 2. For 110mm connection where there is | | | |
| | no coupling point Actual cost +40% | | | |
| | | | | |
| | | | | |
| | | | | |
| | Private house means | | | |
| | 1. Every house occupied by one family | | | |
| | 2. Part of a semi-detached house | | | |

| VOTE | ELECTRICITY | Adjustments 2008/2009 | Increase 2008/2009 | Tarrif 2009/2010 |
|---|---|---|---|---|
| | **TARIFFS (Excluding VAT)** | | | |
| | **Household** | | | |
| | per unit | 0.482 | - | 0.6464 |
| | per month availability | 44.240 | - | 47.56 |
| | **Other - Departmental** | | | - |
| | per unit | 0.310 | - | 0.4154 |
| | per month availability | | | - |
| | **Businesses,government and schools** | | | - |
| | KWH | 0.608 | - | 0.8149 |
| | Basic Charge | 88.490 | - | 118.58 |
| | **Businesses: Noupoort** | | | - |
| | 0- 2000 units | 0.555 | - | 0.7434 |
| | 2000+ units | 0.555 | - | 0.7434 |
| | **Pre paid meters :Household** | 0.591 | - | 0.7918 |
| | **Pre paid meters : Indigent Household** | 0.501 | | 0.6711 |
| | **Agriculture** | | | - |
| | Basic Charge | 151.690 | - | 203.26 |
| | 0- 2000 units | 0.646 | - | 0.8659 |
| | 2000+ units | 0.646 | - | 0.8659 |
| | | | | - |
| | **Businesses & industries that are users of KVA** | | | - |
| | KWH :0-12000 | 0.290 | - | 0.3886 |
| | KWH :12001+ | 0.290 | - | 0.3886 |
| | KVA | - | | - |
| | Basic Charge per KVA minimum 50 KVA | 77.300 | - | 103.58 |
| | | | | - |
| | Availability | 50.960 | - | 54.78 |
| | **Deposit** | | | |
| | Household | 634.410 | 0.140 | 697.85 |
| | Business | 742.260 | 0.140 | 816.49 |
| | **Meter Test Fee** | 126.565 | 0.140 | 139.22 |
| | **Connection fees** | 53.290 | 0.140 | 58.62 |
| | **Call Fees** | 79.936 | 0.140 | 87.93 |
| | (If fault cannot be accounted | 111.910 | 0.140 | 123.10 |
| | to the Council) | 146.549 | 0.140 | 161.20 |
| | **Defaulters** | | | |
| | Deposits be increased with R50 each time the supply is disconnected because of non- payment. | | | |
| | If defaulters holding no deposits or less than the current deposit fall in arrears with service charges the full current | | | |
| | deposit becomes payable before services are reconnected plus the applicable reconnection fee. | | | |
| | | | | |
| | Transfiguration credit to | 1 308.280 | 0.140 | 1 439.11 |
| | pre-paid: Actual cost +40% | | | - |
| | Credit meters | 1 308.280 | 0.140 | 1 439.11 |
| | Actual cost +40% | | | - |
| | Pre-paid installation | 1 308.280 | 0.140 | 1 439.11 |
| | Actual cost +40% | | | |
| | Tampering with meters | | | |
| | Meter removed and replaced only if levy of R1529.00 is paid in full. | | | |

| VOTE | WATER | Tarrif 2000/2001 | Adjustments 2008/2009 | Increase 2008/2009 | Tarrif 2009/2010 |
|---|---|---|---|---|---|
| | **TARIFFS (Excluding VAT)** | | | | |
| | | | | | |
| | **Sale of Water Private household** | | | | |
| | per month availability (water in house) | 29.40 | 46.190 | 0.129 | 49.65 |
| | per month availability (water on erf) | 29.40 | 46.190 | 0.129 | 49.65 |
| | per month availability (communal tap) | 15.00 | 25.897 | 0.129 | 27.84 |
| | | | | | |
| | per kiloliter 0 - 6kl | | | | 3.57 |
| | per kiloliter 7kl - 20kl | 1.50 | 3.320 | 12,9% | 4.15 |
| | per kiloliter 21 - 35kl | 2.00 | 3.864 | 0.129 | 5.13 |
| | per kiloliter 36 - 50kl | 2.50 | 4.350 | 0.129 | 6.28 |
| | per kiloliter more than 50kl | 3.00 | 5.038 | 0.129 | 6.28 |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | Availability | 29.40 | 50.355 | 0.129 | 54.13 |
| | | | - | | - |
| | Test of Meter | 70.00 | 125.495 | 0.129 | 134.91 |
| | | | - | | - |
| | Departemental | 2.05 | 3.216 | 0.129 | 3.46 |
| | | | | | - |
| | **Sale of Water Business** | | | | - |
| | per month availability | 56.35 | 89.432 | 0.150 | 96.14 |
| | 0 - 60 kiloliter | 2.40 | 4.356 | 0.150 | 4.68 |
| | more than 60 kiloliter | | - | | 6.28 |
| | Reconnection fees | 16.00 | 29.919 | 0.150 | 32.16 |
| | | 65.00 | 119.674 | 0.150 | 128.65 |
| | | | - | | - |
| | Water Deposit all new connections | 75.00 | 122.067 | 0.150 | 131.22 |
| | Indigent household will receive 6 kl free Water per month | | - | | - |
| | **Masizakhe Flat rate** | | 62.230 | 0.150 | 66.90 |
| | **Call Fees** | 46.00 | 70.608 | 0.150 | 75.90 |
| | (If fault cannot be accounted | 64.00 | 95.739 | 0.150 | 102.92 |
| | to the Council) | 90.00 | 141.215 | 0.150 | 151.81 |
| | Defaulters | | | | |
| | Deposits be increased with R10 each time the supply is | | | | |
| | disconnected because of non payment. | | | | |
| | If defaulters holding no deposits or less than the current deposit fall in arrears with service charges the full current | | | | |
| | deposit becomes payable before services are reconnected plus the applicable reconnection fee. | | | | |
| | | | | | |
| | Connection Fees 15 mm | | | | |
| | Actual cost plus 40% | | | | |
| | | | | | |
| | Connection Fees 19 mm | | | | |
| | Actual cost plus 40% | | | | |
| | | | | | |
| | Repair of water pipes | | | | |
| | Actual cost plus 40% | | | | |
| | | | | | |
| | Tampering with meters | 1000.00 | 1 487.180 | 0.150 | 1 600.00 |

# CAPITAL PROJECTS



| | FUNDING SOURCE | ACTUAL EXPENDITURE 2006-2007 R | APPROVED BUDGET FOR 2007-2008 R | ADJUSTMENT BUDGET FOR 2007-2008 | J 1 BUDGET FOR 2008-2009 R | J 2 BDUGET FOR 2009/10 R | J 3 ESTIMATES FOR 2010-2011 R | J 4 ESTIMATES FOR 2011/12 R | J 5 ESTIMATES FOR 2012/13 |
|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURE** | | | | | | | | | |
| **Sport and Recreation** | | 0 | 0 | 0 | 0 | 1 080 000 | 0 | 0 | 0 |
| Lowryville Sportsfield | Lotto | | | | | 1 080 000 | | | |
| **WASTE WATER MANAGEMENT** | | 0 | 4 857 000 | 0 | 2 957 000 | 8 841 000 | 0 | 0 | 0 |
| | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| BUCKET ERADICATION | MIG | 0 | 1 136 500 | | 0 | 0 | 0 | 0 | 0 |
| UPGRADE SEWER PLANT | MIG | 0 | 3 720 500 | | 0 | 0 | 0 | 0 | 0 |
| OXIDATION PONDS NORVALSPONT | MIG | 0 | 0 | | 2 957 000 | 8 841 000 | 0 | 0 | 0 |
| | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | | | | | | |
| **Electricity** | | 0 | 1 280 000 | 0 | 1 866 000 | 280 000 | 0 | 5 000 000 | 0 |
| PHASE 5 | DHLG | 0 | 1 000 000 | | 1 216 000 | 280 000 | | 5 000 000 | |
| TRANSFORMERS | Income | 0 | 50 000 | | 0 | 0 | 0 | 0 | 0 |
| Electrification of 50 Houses Towervallei | DHLG/ DME | | 230 000 | | 350 000 | 0 | 0 | 0 | 0 |
| Electrification of 49 Houses Noupoort | DHLG | 0 | 0 | | 300 000 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| **Water** | | 0 | 0 | 0 | 1 926 000 | 10 000 000 | 20 278 000 | 38 823 000 | 0 |
| | Income | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 80m Supply Line | MIG | | | | 1 926 000 | | | | |
| Bulk Water | DWAF NC | 0 | 0 | | | 10 000 000 | 10 000 000 | 30 000 000 | 0 |
| | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| Bulk Water | MIG | 0 | 0 | | 0 | 0 | 10 278 000 | 8 823 000 | 0 |
| **TOTAL EXPENDITURE** | | **0** | **6 284 200** | **0** | **6 749 000** | **20 201 000** | **20 278 000** | **43 823 000** | **0** |

| | | ACTUAL EXPENDITURE 2006-2007 | APPROVED BUDGET FOR 2007-2008 | ADJUSTMENT BUDGET FOR 2007-2008 | J 1 BUDGET FOR 2008-2009 | J 2 ESTIMATES FOR 2009/10 | J 3 ESTIMATES FOR 2010-2011 | J 4 ESTIMATES FOR 2011/12 | J 5 ESTIMATES FOR 2012/13 |
|---|---|---|---|---|---|---|---|---|---|
| **REVENUE** | | | | | | | | | |
| National Government | | | | | | | | | |
| - Current year allocation | | 0 | 4 857 000 | 0 | 4 883 000 | 8 841 000 | 10 278 000 | 13 823 000 | 0 |
| - roll-over from previous allocation | | | | | | | | | |
| Provincial Government | | | | | | | | | |
| - Current year allocation | | 0 | 1 230 000 | 0 | 1 866 000 | 10 280 000 | 10 000 000 | 30 000 000 | 0 |
| - roll-over from previous allocation | | | | | | | | | |
| Allocations and subsidies from District Municipality | | | | | | | | | |
| - Current year allocation | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| - roll-over from previous allocation | | 0 | | | | | | | |
| External Loans | | 0 | 0 | 0.00 | | 0 | 0 | 0 | 0 |
| Internal Loans | | | | | | | | | |
| - CRR | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Housing Development Fund | | 0 | 0 | 0 | 0 | | | | |
| Other (Specify) | INCOME | 0 | 197 200 | | 0 | 0 | 0 | 0 | 0 |
| LOTTO Funds | | | | | | 1 080 000 | | | |
| | | **-** | **6 284 200** | **-** | **6 749 000** | **20 201 000** | **20 278 000** | **43 823 000** | **-** |

# NATIONAL TREASURY
# MFMA IMPLEMENTATION PLAN - TEMPLATE
# (Low Capacity Municipality Only)

**Name of municipality: UMSOBOMVU** (eg: City of Johannesburg)

**Demarcation code: NC072** (eg: GT001)

| Plan Ref | Action Required | Act Ref | Responsibility Under the MFMA | Delegation To | Final Target Date | Date Action Completed | | Comments (NT) |
|---|---|---|---|---|---|---|---|---|
| **1** | **MANAGEMENT ARRANGEMENTS** | | | | | | | |
| Reforming the municipality's finances will require a new approach to organisational change, one that takes into account change management processes as well as a clear understanding of the relevant legislation - not only the MFMA, but also the Constitution | | | | | | | | |
| | **CORPORATE MANAGEMENT** | | | | | | | |
| | **Council and the mayor** | | | | | | | |
| 1.1 | In instances where there is no mayor, executive mayor or executive committee, designate a councillor to exercise the powers and duties assigned to a mayor | 57 59 | council | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | |
| 1.2 | In instances where there is an executive committee, exercise the powers and functions in consultation with the executive committee | 58 59 | mayor | ref s59(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | |
| 1.3 | Take steps to ensure that the mayor is aware of his or her general responsibilities under the MFMA | 52 59 | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | Also ref s55(1)(i) of the MSA. |
| | **Municipal officials: municipal manager, CFO and top management** | | | | | | | |
| 1.4 | Appoint/assign a person to assume the duties of the municipal manager | | council | ref s59 of MSA | 01-Jul-07 | 1/07/2001 | | Also ref s82 of the MStr. |
| 1.5 | Take steps to ensure that the municipal manager is aware of his or her fiduciary responsibilities as the accounting officer of the municipality | 60 61 | mayor | ref s59(1) of MFMA | 01-Jul-07 | 01-Jul-04 | | |
| 1.6 | Provide guidance and advice on compliance with the MFMA to political structures, political office-bearers and officials and undertake all fiduciary responsibilities | 60(b) 61 | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | |
| 1.7 | Implement the appropriate systems to help ensure that the resources of the municipality are used effectively, efficiently and economically | 62(1)(a) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | |
| 1.8 | Implement the appropriate systems to help ensure that full and proper records of the financial affairs of the municipality are kept in accordance with prescribed norms and standards | 62(1)(b) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | |
| 1.9 | Appoint/assign persons to assume the roles of other senior managers to form a top (or senior) management team | 77 | council | ref s59 of MSA | 01-Jul-04 | 01/07/2003 | | Appointments of senior managers to be made by council only after consultation with municipal manager (ref s56 of the MSA). Note that persons assuming these duties, must meet certain competency levels (to be prescribed). In the interim municipalities shoul |
| 1.10 | Designate a person to assume the duties of the chief financial officer (CFO) | 80 | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01/07/2003 | | |
| 1.11 | Administer the budget office, advise the municipal manager, senior managers and other senior finance officials, and undertake financial duties as delegated by the municipal manager | 81 | CFO | restricted by s82 of MFMA | 01-Jul-04 | 01/07/2003 | | |
| 1.12 | Review contracts of employment in line with compliance with new roles and responsibilities under the MFMA for senior managers and other officials exercising financial responsibilities | 78 | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01/09/2005 | | Also ref s57 of the MSA. |

| Plan Ref | Action Required | Act Ref | Responsibility Under the MFMA | Delegation To | Final Target Date | Date Action Completed | | Comments (NT) |
|---|---|---|---|---|---|---|---|---|
| 1.13 | Take all reasonable steps within their respective areas of responsibility to ensure their compliance with s78 | 78 | senior managers & officials exercising financial responsibilities | n/a | 01-Jul-04 | 01-Jul-04 | | |
| | **Review of delegations** | | | | | | | |
| 1.14 | Initiate a review of delegations in terms of the MFMA, in order to take account of s59 (mayor), s79 (municipal manager) and s82 (CFO) | 59 79 82 | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01/08/2005 | | In reviewing delegations, also ref s160(2) of the Constitution, s32 of the MStr, & s59 to s61 of the MSA. |
| | **Review of finance related by-laws and ordinances** | | | | | | | |
| 1.15 | In conjunction with a review of finance and budget-related policies, review all by-laws and ordinances relating to the budget and financial management (incl tariff policy) | 24(2) 53(1)(c)(i) | council | cannot be delegated, mayor to ensure | 30-Jun-05 | 01/09/2005 | | This function may not be delegated by council (ref s160(2) of Constitution), see also s74 & s75 of the MSA. |
| | **Budget and treasury office** | | | | | | | |
| 1.16 | Establish a budget and treasury office with CFO, officials allocated to the CFO and other persons contracted by the municipality for the work of the office | 80 | municipality | ref s59 of MSA | 01-Jul-06 | 01/07/2009 | * | By capacity - relates to 1 July 2006 for low capacity councils. |
| | **Competency levels and training** | | | | | | | |
| 1.17 | Meet prescribed financial management competency levels | 83(1) | municipal manager, CFO, other finance officials | n/a | 01-Jul-06 | 01/07/2010 | | |
| 1.18 | Provide the appropriate resources and opportunities for training of officials to meet the prescribed financial management competency levels | 83(2) | municipality | ref s59 of MSA | 01-Jul-06 | 01/07/2010 | | |
| | **INTERNAL CONTROL** | | | | | | | |
| 1.19 | Ensure that the municipality has and maintains effective, efficient and transparent systems of financial and risk management, internal control and internal audit, operating with prescribed norms and standards, and has and implements a tariff policy, a rat | 62(1)(c)&(f)(i)(ii)&(iii) | municipal manager | ref s79(1) of MFMA | 01-Jul-07 | 01/07/2007 | * | By capacity - relates to 2007/08 year for low capacity councils. Note: imposition of rates & other taxes, levies & duties may not be delegated by council (ref s160(2) of Constitution). |
| 1.20 | Establish an internal audit unit in accordance with s165 | 165 | municipality | ref s59 of MSA | 01-Jul-07 | 01/07/2004 | * | By capacity - relates to 1 July 2007 for low capacity councils. |
| 1.21 | Establish a council audit committee in accordance with s166 | 166 | municipality | ref s59 of MSA | 01-Jul-07 | 01/09/2008 | * | By capacity - relates to 1 July 2006 for low capacity councils. Members of the audit committee to be appointed by council. |
| | **RESOLUTION OF FINANCIAL PROBLEMS** | | | | | | | |
| 1.22 | Put in place an agreed resolution mechanism to ensure disputes concerning municipalities with organs of state of a financial nature are promptly resolved in accordance with s44. In instances when NT is not party to a dispute, report the matter to NT and w | 44 | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | N/A | | |
| 1.23 | Put in place an agreed system to ensure the mayor promptly responds to and initiates any remedial or corrective steps proposed by the municipal manager in cases where the municipality faces serious financial problems and alert the council and MEC for loca | 54(2) 55 | mayor | ref s59(1) of MFMA | 01-Jul-04 | 01/07/2004 | | |
| 1.24 | Take steps to ensure that the council, the mayor and top/senior management are aware of the implications of Chapter 13 in particular, what constitutes "serious financial problems", triggers for provincial intervention and the role of the Municipal Financi | C 13 | municipality | ref s59 of MSA | 01-Jul-04 | 01/07/2004 | | |

| Plan Ref | Action Required | Act Ref | Responsibility Under the MFMA | Delegation To | Final Target Date | Date Action Completed | | Comments (NT) |
|---|---|---|---|---|---|---|---|---|
| 1.25 | Take steps to ensure that the council, the mayor and top/senior management and other officials are aware of the implications of Chapter 15 in particular, what constitutes "financial misconduct", offences, penalties, and disciplinary and criminal proceedin | C 15 | municipality | ref s59 of MSA | 01-Jul-04 | 01/07/2004 | | |
| | **GENERAL MATTERS** | | | | | | | |
| 1.26 | Put in place an appropriate system to ensure that disciplinary action, or when appropriate, criminal proceedings are instituted against any official of the municipality who has allegedly committed an act of financial misconduct or an offence in terms of C | 62(1)(e) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01/07/2004 | | |
| 1.27 | Put in place an appropriate system to ensure that the municipality does not enter into any forbidden activity prescribed in s164, and develop a strategy to phase out those activities entered into prior to 1 July 2004 | 164 | municipality | ref s59 of MSA | 01-Jul-04 | 01/07/2005 | | |

## 2 FINANCIAL PLANNING AND BUDGETING

This section incorporates the development of the municipality's annual budget, and the integration of that budget with a review of the municipality's integrated development plan (IDP) and budget-related policies, performance measures as well as annual per

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **BUDGET ADMINISTRATION** | | | | | | | |
| 2.1 | Provide general political guidance over the budget process | 53(1)(a) | mayor | ref s59(1) of MFMA | 01-Jul-04 | 01/07/2005 | | Effective date that relates to 2005/06 budget. |
| 2.2 | Assist the mayor in performing the budgetary functions assigned to him or her and provide the administrative support, resources and information necessary for him or her to perform those functions | 68 | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01/07/2005 | | Effective date that relates to 2005/06 budget. |
| | **PREPARATION OF ANNUAL BUDGET** | | | | | | | |
| 2.3 | Coordinate annual budget process and review of IDP and budget-related policies to ensure that the tabled budget, IDP and policy revisions are consistent and credible | 21(1)(a) | mayor | ref s59(1) of MFMA | 01-Jul-04 | 01/07/2005 | | Effective date that relates to 2005/06 budget. |
| 2.4 | When preparing the annual budget take into account the IDP (ensuring its revision under the MSA) and take into account national budget, provincial budget and national government policy, and consult with stakeholders in accordance with s21(2)(d) | 21(2), 53(1)(b) | mayor | ref s59(1) of MFMA | 01-Jul-04 | 01/07/2005 | | Effective date that relates to 2005/06 budget. IDP review to be in accordance with s34 of MSA. |
| 2.5 | For the purposes of the annual budget, certify that revenues anticipated to be collected are realistic, and confirm that adequate provision for bad and doubtful debts has been made | 18 | mayor | municipal manager must assist (s68) | 01-Jul-04 | 01/07/2005 | | Effective date that relates to 2005/06 budget. |
| 2.6 | Set out the annual budget in a schedule that shows revenue by source, and expenditure by vote divided into capital and operating accompanied by appropriate draft resolutions, a cash flow projection, IDP and budget policy amendments, particulars on investm | 17(1)(a)(b)(d)(i)(e)(2)&(3)(a)&(c) to (m) | mayor | ref s59(1) of MFMA, municipal manager must assist (s68) | 31-Aug-04 | 01/07/2005 | | Actual date that relates to 2005/06 budget. Must be in accordance with an NT framework (as prescribed). |
| 2.7 | Table in council a time schedule outlining the key deadlines for the forthcoming annual budget at least 10 months before the start of the budget year | 21(1)(b) | mayor | ref s59(1) of MFMA | 01-Sep-04 | 01/09/2009 | | Actual date that relates to 2010/11 budget. |

| Plan Ref | Action Required | Act Ref | Responsibility Under the MFMA | Delegation To | Final Target Date | Date Action Completed | | Comments (NT) |
|---|---|---|---|---|---|---|---|---|
| 2.8 | Ensure that in instances where a municipality must transfer an allocation of funds to another municipality, notify the receiving municipality by no later than 120 days before the start of the budget year of the projected amount of the allocation during ea | 37(2) | municipal manager | ref s79(1) of MFMA | 28-Feb-05 | 01/07/2005 | | Actual date that relates to 2005/06 budget - council to notify municipality of 3 year allocations by end of February each year. |
| 2.9 | Before approving a capital project in terms of the annual budget, consider projected costs covering all financial years until the project is operational and future operational costs and revenue including tariff implications | 19(2) | council | ref s59 of MSA | 01-Jul-06 | 01/07/2005 | * | By capacity - effective date that relates to 2007/08 budget for low capacity councils. Must be in accordance with an NT framework (as prescribed). |
| 2.10 | Note: Set out the annual budget as above, but in addition, over a 3 year period, showing revenue and expenditure by vote for the preceding year, with measurable performance objectives for revenue by source and expenditure by vote linked to the IDP | 17(1)(c)(d)(ii)&(3)(b) | mayor | ref s59(1) of MFMA, municipal manager must assist (s68) | 31-Aug-06 | 01/07/2007 | * | By capacity - actual date that relates to 2007/08 budget for low capacity councils. Must be in accordance with an NT framework (as prescribed). |
| | **TABLING OF ANNUAL BUDGET** | | | | | | | |
| | **Tabling and failure to table** | | | | | | | |
| 2.11 | Table annual budget at a council meeting at least 90 days before the start of the budget year | 16(2) | mayor | ref s59(1) of MFMA | 02-Apr-05 | 31/03/2005 | | Actual date that relates to 2005/06 budget. |
| 2.12 | In instances of any delay in tabling the annual budget, approving the service delivery and budget implementation plan (SDBIP) or signing of the annual performance agreements, report the matter promptly to the council and MEC for finance in the province | 53(2) | mayor | ref s59(1) of MFMA | 02-Apr-05 | 31/03/2007 | | Target date dependent upon 2.11 above. Relates to 2005/06 budget. Note: SDBIP - 28 July 2005, annual performance agreements - 31 July 2005. |
| | **Consultation and revision of annual budget** | | | | | | | |
| 2.13 | Make public the annual budget and associated documentation immediately after tabling in council, and invite the community to make representations | 22(a) | municipal manager | ref s79(1) of MFMA | 02-Apr-05 | 31/03/2006 | | Target date dependent upon 2.11 above. Relates to 2005/06 budget. |
| 2.14 | Submit the annual budget as tabled in printed and electronic form to NT, the provincial treasury and others as prescribed | 22(b) | municipal manager | ref s79(1) of MFMA | 02-Apr-05 | 31/03/2006 | | Target date dependent upon 2.11 above. Relates to 2005/06 budget. |
| 2.15 | When the annual budget has been tabled in council, consider the views of the local community, NT, the provincial treasury and other provincial or national organs of state or municipalities | 23(1) | council | ref s59 of MSA | 02-Apr-05 | 31/03/2006 | | Target dependent upon 2.11 above. Relates to 2005/06 budget. |
| 2.16 | Provide the mayor with an opportunity to respond to budget submissions made and if necessary revise the budget and table amendments for council consideration | 23(2) | council | ref s59 of MSA | 01-Jun-05 | 30/5/2006 | | Suggested target date only. Relates to 2005/06 budget. |
| | **APPROVAL OF ANNUAL BUDGET** | | | | | | | |
| | **Approval of budget** | | | | | | | |
| 2.17 | Approve 2006/07 annual budget before start of financial year | 16(1) | council | cannot be delegated, mayor must ensure approval | 30-Jun-04 | 31/05/2006 | | Actual date that relates to 2004/05 budget. The approval of budgets may not be delegated by council (ref s160(2) of Constitution). |
| 2.18 | Where a capital project spans more than 1 year, ensure that a separate appropriation is made in each financial year. Note: such projects not to exceed 3 financial years, unless in compliance with s33. | 16(3) | council | cannot be delegated | 30-Jun-04 | 31/05/2006 | | Effective date that relates to 2004/05 budget, see s31 and s33. The approval of a separate appropriation in each financial year is a budget approval matter and therefore it may not be delegated by council (ref s160(2) of Constitution). |
| 2.19 | Submit the approved annual budget to NT and the provincial treasury | 24(3) | municipal manager | ref s79(1) of MFMA | 30-Jun-04 | 30/06/2006 | | DoRA applies until 1 April 2005. |
| 2.20 | Consider the approval of the 2006/07 annual budget at least 30 days before the start of the budget year | 24(1) | council | cannot be delegated, mayor must ensure approval | 01-Jun-05 | 30/05/2006 | | Actual date that relates to 2005/06 budget. The approval of budgets may not be delegated by council (ref s160(2) of Constitution). |

| Plan Ref | Action Required | Act Ref | Responsibility Under the MFMA | Delegation To | Final Target Date | Date Action Completed | | Comments (NT) |
|---|---|---|---|---|---|---|---|---|
| 2.21 | Approve annual budget by council resolution, with resolutions to impose and set taxes and tariffs and changes to the IDP and budget-related policy before the start of the budget year | 16(1) 24(2) 53(1)(c)(i) | council | cannot be delegated, mayor must ensure approval | 30-Jun-05 | 30/05/2006 | | Actual date that relates to 2005/06 budget. The approval of budgets may not be delegated by council (ref s160(2) of Constitution). |
| 2.22 | Note: Approve annual budget as above, but in addition, approve measurable performance objectives for revenue by source and expenditure by vote | 24(2) | council | cannot be delegated, mayor must ensure approval | 30-Jun-07 | 01/07/2007 | * | By capacity - actual date that relates to 2007/08 budget for low capacity councils. The approval of budgets may not be delegated by council (ref 160(2) of the Constitution). |
| | **Failure to approve** | | | | | | | |
| 2.23 | If the council fails to adopt the annual budget by the first day of the budget year, report the matter immediately to the MEC for Local Government in the province in accordance with s55 | 25(3) | mayor | ref s59(1) of MFMA | 01-Jul-04 | N/A | | Target date dependent upon 2.21 above. Relates to 2004/05 budget. See s26 of MFMA. |
| 2.24 | Inform the MEC for finance in the province in writing of any impending non-compliance with any provision of the MFMA relating to the tabling or approval of a budget or compulsory consultative processes | 27(1) 55 | mayor | ref s59(1) of MFMA | 01-Jul-04 | N/A | | Target date dependent upon 2.21 above. |
| 2.25 | If the impending non-compliance referred to in s27(1) pertains to a time provision, apply to the MEC for finance for an extension of time if considered necessary | 27(2) | mayor | ref s59(1) of MFMA | 01-Jul-04 | N/A | | Target date dependent upon 2.21 above. |
| 2.26 | Inform the council, the MEC for finance and NT in writing of any actual non-compliance with a provision of Chapter 4 and any remedial or corrective measures to be taken to avoid any recurrence of the problem | 27(3) | mayor | ref s59(1) of MFMA | 01-Jul-04 | N/A | | |
| 2.27 | If the council fails to approve the annual budget before the start of the budget year, reconsider and again vote on the annual budget (as amended) within 7 days of the meeting that failed to approve the budget, and if still not adopted at that time, repea | 25(1) | council | cannot be delegated | 07-Jul-05 | N/A | | Target date dependent upon 2.21 above. Relates to 2005/06 budget. The approval of budgets may not be delegated by council (ref 160(2) of the Constitution). |
| | **IMPLEMENTATION OF ANNUAL BUDGET** | | | | | | | |
| | **Implementation and failure to implement** | | | | | | | |
| 2.28 | Implement the approved budget in accordance with s69(1) | 69(1) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01/07/2006 | | Effective date that relates to 2004/05 budget. |
| 2.29 | Inform the provincial treasury in writing of any failure by the council to adopt or implement a budget-related policy or a supply chain management policy or any non-compliance by a political structure or office-bearer with the policy | 73 | municipal manager | ref s79(1) of MFMA | 01-Jul-05 | N/A | | Effective date that relates to 2005/06 budget. |
| | **Service delivery and budget implementation plan** | | | | | | | |
| 2.30 | Submit to the mayor a draft service delivery and budget implementation plan no later than 14 days after the approval of the annual budget | 69(3) | municipal manager | ref s79(1) of MFMA | 14-Jul-07 | 14/07/2007 | * | Target date dependent upon 2.21 above. By capacity - relates to 2007/08 SDBIP for low capacity councils. |
| 2.31 | Approve service delivery and budget implementation plan within 28 days after the approval of the budget | 53(1)(c)(ii) | mayor | ref s59(1) of MFMA, mayor to ensure | 28-Jul-07 | 28/07/2007 | * | Target date dependent upon 2.21 above. By capacity - relates to 2007/08 SDBIP for low capacity councils. |
| 2.32 | Ensure that revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter as set out in the service delivery and budget implementation plan are made public no later than 14 days after its a | 53(3) | mayor | ref s59(1) of MFMA, mayor to ensure | 11-Aug-07 | 11/08/2007 | * | Target date dependent upon 2.31 above. By capacity - relates to 2007/08 SDBIP for low capacity councils. |
| | **Annual performance agreements** | | | | | | | |
| 2.33 | Submit to the mayor drafts of annual performance agreements for the municipal manager and senior managers no later than 14 days after the approval of the annual budget | 69(3) | municipal manager | ref s79(1) of MFMA | 14-Jul-07 | 14/07/2008 | * | Target date dependent upon 2.21 above. By capacity - relates to 2007/08 agreements for low capacity councils. |
| 2.34 | Ensure annual performance agreements comply with the MSA and are linked to the measurable performance objectives approved with the budget and to the service delivery and budget implementation plan | 53(1)(c)(iii) | mayor | ref s59(1) of MFMA, mayor to ensure. Note also s60 MSA | 28-Jul-07 | 28/08/2008 | * | Target date dependent upon 2.31 above. By capacity - relates to 2007/08 agreements for low capacity councils. Ref s57 of MSA. |

| Plan Ref | Action Required | Act Ref | Responsibility Under the MFMA | Delegation To | Final Target Date | Date Action Completed | | Comments (NT) |
|---|---|---|---|---|---|---|---|---|
| 2.35 | Ensure that performance agreements of the municipal manager, senior managers and other officials prescribed are made public no later than 14 days after the approval of the service delivery and budget implementation plan, and that copies of such performanc | 53(3) | mayor | ref s59(1) of MFMA, mayor to ensure. Note also s60 MSA | 11-Aug-07 | 28/08/2008 | * | Target date dependent upon 2.31 above. By capacity - relates to 2007/08 agreements for low capacity councils. Ref s57 of MSA. |
| | **Adjustments budgets** | | | | | | | |
| | **Note: format, content and timing of adjustments budgets for the 2004/05 financial year are not prescribed, and should be in a format consistent with council needs** | | | | | | | |
| 2.36 | Where necessary, prepare an adjustments budget and submit it to the mayor for consideration and tabling | 69(2) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01/07/2004 | | Effective date that relates to 2004/05 budget. Adjustments budget to be in format consistent with council needs. |
| | **Note: format, content and timing of adjustments budgets for the 2005/06 financial year will be prescribed, and therefore target dates may vary** | | | | | | | |
| 2.37 | Table adjustments budget within prescribed limitations | 28(4) | mayor | ref s59(1) of MFMA | 01-Jul-05 | 01/07/2005 | | Effective date that relates to 2005/06 budget. Adjustments budget to be in a prescribed format. |
| 2.38 | Where necessary, revise approved annual budget through an adjustments budget in the appropriate format | 28(1) to (3)&(5) to (7) | council | cannot be delegated | 01-Jul-05 | 01/07/2005 | | Effective date that relates to 2005/06 budget. The approval of budgets may not be delegated by council (ref s160(2) of Constitution). |

## 3 INCOME AND EXPENDITURE MANAGEMENT

Income and expenditure management involves the management of a municipality's systems that control the calculation of revenue due, receipt of that income and management of debt due. It also involves the management of a municipality's systems that control

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **INCOME MANAGEMENT** | | | | | | | |
| 3.1 | Maintain responsibility for the management of the municipality's revenue | 64(1) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01/07/2004 | | |
| 3.2 | Take all reasonable steps to ensure that the municipality's revenue systems comply with s64(2) | 64(2) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01/07/2004 | | |
| 3.3 | Immediately inform NT of any payments due by an organ of state to the municipality in respect of municipal taxes or services if such payments are regularly in arrears for more than 30 days | 64(3) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01/07/2004 | | |
| 3.4 | Take all reasonable steps to ensure that any funds collected on behalf of another organ of state are transferred at least on a weekly basis and are not used by that municipality for its own purposes | 64(4) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01/07/2004 | | |
| 3.5 | Ensure that the municipality has and implements an appropriate rates and tariff policy, and credit control and debt collection policy | 62(1)(f) | municipal manager | ref s79(1) of MFMA | 01-Jul-07 | 01/07/2004 | * | By capacity - actual date that relates to 2007/08 year for low capacity councils. Also ref s95 of the MSA, & note s98 of the MSA - a by-law must give effect to credit control policy (reviewed annually by council). |
| | **EXPENDITURE MANAGEMENT** | | | | | | | |
| | **Expenditure management system** | | | | | | | |
| 3.6 | Take responsibility for the management of the municipality's expenditure | 65(1) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01/07/2004 | | |
| 3.7 | Take all reasonable steps to ensure that the municipality's expenditure systems comply with s65(2) (excluding s65(2)(j)) | 65(2) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01/07/2004 | | |
| 3.8 | Pay amounts due to other municipalities or to national or provincial organs of state in a timely manner | 37(1) | municipality | ref s59 of MSA | 01-Jul-04 | 01/07/2004 | | See s65(2)(e) of MFMA: pay accounts within 30 days of receipt of invoice/statement. |
| 3.9 | Ensure that funds transferred to an organisation or body outside any sphere of government is done so in accordance with s67 | 67 | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01/07/2004 | | |

| Plan Ref | Action Required | Act Ref | Responsibility Under the MFMA | Delegation To | Final Target Date | Date Action Completed | | Comments (NT) |
|---|---|---|---|---|---|---|---|---|
| 3.10 | Review the remuneration of political office-bearers and members of political structures to ensure that they are remunerated only in accordance with s167(1), and take steps to remedy irregular expenditure | 167 | municipality | ref s59 of MSA | 01-Jul-04 | 01/07/2004 | | |
| 3.11 | Report to council on all expenditure on staff salaries, wages, allowances and benefits by type in accordance with s66 and as prescribed | 66 | municipal manager | ref s79(1) of MFMA | 31-Oct-04 | 01/07/2004 | | Effective date is 1 July 2004. See s58 of MSA: municipality must publish in the media, details of the remuneration of senior staff by 31 October each year. |
| 3.12 | Note: In addition to the requirements of s65(2) above, ensure that all financial accounts of the municipality are closed at the end of each month and reconciled | 65(2)(j) | municipal manager | ref s79(1) of MFMA | 01-Jul-07 | 01/07/2004 | * | By capacity - relates to 2007/08 year for low capacity councils. |
| | **Budgeted expenditure** | | | | | | | |
| 3.13 | Ensure that all expenditure incurred is in terms of an approved budget | 15(a) | municipality | ref s59 of MSA | 01-Jul-04 | 01/07/2004 | | Effective date that relates to 2004/05 budget. |
| 3.14 | Ensure that all expenditure is within the limits of each budget vote | 15(b) | municipality | ref s59 of MSA | 01-Jul-05 | 01/07/2005 | | Effective date that relates to 2005/06 budget. |
| | **Expenditure beyond budget year** | | | | | | | |
| 3.15 | Enter into a contract that will impose financial obligations in excess of three financial years only in accordance with s33 | 33 | municipality | ref s59 of MSA | 01-Jul-04 | 01/07/2004 | | |
| 3.16 | Incur expenditure on a capital project only when the project is budgeted for, and is approved by council after sources of funding have been considered and are available and uncommitted, and the project complies with s33 (regarding contracts with future bu | 19(1) | municipality | ref s59 of MSA | 01-Jul-05 | 01/07/2004 | * | By capacity - relates to 2006/07 budget for medium capacity councils. |
| 3.17 | Where appropriations for capital projects span more than 1 year, ensure that shifting of funds between years is in accordance with s31 (the municipal manager must receive prior written approval for the increase from the mayor) | 31 | municipal manager | ref s79(1) of MFMA | 01-Jul-05 | 01/07/2005 | | Effective date that relates to 2005/06 budget. See s16(3) and s33 of MFMA. |
| | **Unauthorised, irregular or fruitless and wasteful expenditure** | | | | | | | |
| 3.18 | Authorise unforeseeable and unavoidable expenditure for which no provision was made in the approved budget if considered appropriate subject to proper compliance with s29(2) and (3) | 29 | mayor | ref s59(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | Effective date that relates to 2004/05 budget. |
| 3.19 | Take steps to recover actual unauthorised, irregular or fruitless and wasteful expenditure | 32(2) | municipality | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | Effective date that relates to 2004/05 budget. |
| 3.20 | Inform council and the mayor (or executive committee) in writing of any decision taken that is likely to result in expenditure that is unauthorised, irregular or fruitless and wasteful | 32(3) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | Effective date that relates to 2004/05 budget. |
| 3.21 | Inform the mayor, the MEC for local government in the province and A-G in writing of any expenditure that is unauthorised, irregular or fruitless and wasteful, whether any person is responsible for the expenditure and steps taken to recover or rectify the | 32(4) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | Effective date that relates to 2004/05 budget. |
| 3.22 | Report to SAPS all cases of alleged irregular expenditure that constitutes a criminal offence or cases of theft or fraud | 32(6) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | Effective date that relates to 2004/05 budget. |
| 3.23 | Report to SAPS all cases of alleged irregular expenditure referred to in s32(6) that involve the municipal manager, or cases in which the municipal manager has failed to act in accordance with s32(6) | 32(7) | council | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | Effective date that relates to 2004/05 budget. |
| 3.24 | Ensure that unauthorised, irregular or fruitless and wasteful expenditure and other losses are prevented | 62(1)(d) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | Effective date that relates to 2004/05 budget. |

| Plan Ref | Action Required | Act Ref | Responsibility Under the MFMA | Delegation To | Final Target Date | Date Action Completed | | Comments (NT) |
|---|---|---|---|---|---|---|---|---|
| **4** | **CASH MANAGEMENT AND BANKING** | | | | | | | |
| Cash management and banking involves the management of a municipality's bank accounts, including the structure of those accounts and daily account deposits and withdrawals. This is linked closely with investments (in terms of cash flows and liquid short-t | | | | | | | | |
| | **BANK ACCOUNTS AND BANKING** | | | | | | | |
| 4.1 | Open and maintain at least one bank account in the name of the municipality | 7(1) | municipal manager | CFO only | 01-Jul-04 | 01-Jul-04 | | See s10(1)(c) & 10(2) of MFMA. |
| 4.2 | Deposit all money received into the bank account(s) promptly and in accordance with Chapter 3, and any requirements to be prescribed | 7(2) | municipal manager | CFO only | 01-Jul-04 | 01-Jul-04 | | See s10(1)(c) & 10(2) of MFMA. |
| 4.3 | Check to ensure that no bank accounts have been opened in contravention of s7(3) | 7(3) | municipal manager | CFO only | 01-Jul-04 | 01-Jul-04 | | See s10(1)(c) & 10(2) of MFMA. |
| 4.4 | Check to ensure that money is withdrawn from bank account(s) in terms of s11(1) | 7(4) | municipal manager | CFO only | 01-Jul-04 | 01-Jul-04 | | See s10(1)(c) & 10(2) of MFMA. |
| 4.5 | Designate and advise NT in writing of details of the primary bank account, or any change in the primary bank account | 8(1)&(5) | municipal manager | CFO only | 01-Jul-04 | 01-Jul-04 | | See s10(1)(c) & 10(2) of MFMA & DoRA. |
| 4.6 | Deposit all moneys as required by s8 into the primary bank account | 8(2) to (4) | municipal manager | CFO only | 01-Jul-04 | 01-Jul-04 | | See s10(1)(c) & 10(2) of MFMA. |
| 4.7 | Administer all bank accounts, maintain accountability to council and enforce compliance with s7, 8 and 11 | 10(1) 62(2) | municipal manager | s10(1)(c) of MFMA to CFO only | 01-Jul-04 | 01-Jul-04 | | |
| 4.8 | Check to ensure that any delegation made in terms of s10(1)(c ) is to the CFO only | 10(2) | municipal manager | CFO only | 01-Jul-04 | 01-Jul-04 | | |
| 4.9 | Withdraw or authorise withdrawal of money from accounts in accordance with s11(1) | 11(1) | municipal manager | CFO or other senior financial official | 01-Jul-04 | 01-Jul-08 | | |
| 4.10 | In cases where a municipality has more than one bank account, ensure that only the municipal manager or CFO is delegated authority to withdraw funds from the primary bank account | 11(2) | municipal manager | CFO only | 01-Jul-04 | 01-Jul-04 | | See s10(1)(c) & 10(2) of MFMA. Must be in accordance with an NT framework (as prescribed). |
| 4.11 | Check to ensure that all relief, charitable and trust accounts are set up in the name of the municipality and are administered by the municipal manager | 12(1) 62(2) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | |
| 4.12 | Deposit all money received for relief, charitable and trust accounts into the correct account, and make withdrawals from those accounts only for the purposes for which the fund was established and where appropriate authorised by the municipal manager | 12(2) to (4) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | |
| 4.13 | Notify NT of occasions when the bank account(s) of the municipality show an (consolidated) overdraft position for a period exceeding a prescribed period, and provide details of the amount, the reasons for the overdraft and the steps taken to correct the m | 70(2) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | |
| 4.14 | Table in council a consolidated report of withdrawals each quarter, and submit a copy of the consolidated report to the provincial treasury and A-G | 11(4) | municipal manager | CFO only | 30-Oct-04 | 01-Jul-04 | | Effective date is 1 July 2004. See s10(1)(c) & 10(2) of MFMA. To be tabled & submitted by 30 October, 30 January, 30 April & 30 July. |
| 4.15 | Submit to provincial treasury and A-G, written details of new bank accounts when opened, and all bank accounts each year | 9 | municipal manager | ref s79(1) of MFMA | 30-Jun-05 | 30-Jun-05 | | |

| Plan Ref | Action Required | Act Ref | Responsibility Under the MFMA | Delegation To | Final Target Date | Date Action Completed | | Comments (NT) |
|---|---|---|---|---|---|---|---|---|

## 5 SUPPLY CHAIN MANAGEMENT REFORM

The reform of supply chain management systems within municipalities is an important area within the MFMA. Municipalities must first take steps to ensure that the appropriate lines of oversight and accountability are established by taking councillors out o

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **SUPPLY CHAIN MANAGEMENT** | | | | | | | |
| | **Supply chain management system** | | | | | | | |
| 5.1 | Ensure that councillors do not serve on a municipal bid committee or attend any meetings of these committees, or any other committee evaluating or approving tenders, quotations, contracts or other bids | 117 | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | |
| 5.2 | Ensure that no person interferes with the supply chain management system of the municipality or amends or tampers with any tenders, quotations, contracts or bids after their submission | 118 | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | |
| 5.3 | Ensure that unsolicited bids are dealt with in accordance with s113 and the prescribed regulatory framework | 113 | municipality | ref s59 of MSA | 01-Dec-04 | 01-Dec-04 | | |
| 5.4 | If a tender other than one recommended is approved, notify in writing the A-G, the provincial treasury and NT and advise the reason for deviating from the original recommendation | 114 | municipal manager | ref s79(1) of MFMA | 01-Dec-04 | 01-Dec-04 | | |
| 5.5 | Take all reasonable steps to ensure that proper mechanisms and separation of duties are in place in relation to supply chain management systems, to minimise the likelihood of fraud, corruption, favouritism and unfair and irregular practices | 115(1)(b) | municipal manager | ref s79(1) of MFMA | 01-Dec-04 | 01-Dec-04 | | |
| 5.6 | Ensure that all contracts and contract management procedures are administered in accordance with s116 | 116 | municipal manager | ref s79(1) of MFMA | 01-Dec-04 | 01-Dec-04 | | |
| 5.7 | Implement an appropriate supply chain management policy in accordance with Chapter 11 and the prescribed regulatory framework | 62(1)(f)(iv) 111 | municipal manager | ref s79(1) of MFMA | 01-Jul-07 | 01-Jul-05 | * | By capacity - relates to 2007/08 year for low capacity councils. |
| 5.8 | Note: In addition to the above requirements, establish capacity in the administration of all contracts and agreements in accordance with s116(2)(c) | 116(2)(c) | municipal manager | ref s79(1) of MFMA | 01-Jul-07 | 01-Jul-05 | * | By capacity - relates to 2007/08 year for low capacity councils. |
| | **Competency levels and training** | | | | | | | |
| 5.9 | Meet prescribed supply chain management competency levels | 119(1) | municipal manager, SCM officials | n/a | 01-Jul-06 | 01-Jul-10 | | |
| 5.10 | Provide the appropriate resources and opportunities for training of officials to meet the prescribed supply chain management competency levels | 119(2) | municipality | ref s59 of MSA | 01-Jul-06 | 01-Jul-10 | | |
| | **PUBLIC-PRIVATE PARTNERSHIPS** | | | | | | | |
| 5.11 | Ensure that the municipality only enters into a public-private partnership in accordance with the conditions and processes outlined in s120 | 120 | municipality | ref s59 of MSA | 01-Dec-04 | 01-Jul-05 | | Must be in accordance with an NT framework (as prescribed). |

| Plan Ref | Action Required | Act Ref | Responsibility Under the MFMA | Delegation To | Final Target Date | Date Action Completed | | Comments (NT) |
|---|---|---|---|---|---|---|---|---|
| **6** | **MUNICIPAL INVESTMENTS AND BORROWINGS** | | | | | | | |
| Municipalities must review their investment activities and their short and long-term borrowing arrangements as a high priority. *Municipal investments are to be regulated by investment regulations and municipal policy. Municipal borrowings are governed by* | | | | | | | | |
| | **INVESTMENTS** | | | | | | | |
| 6.1 | Establish an appropriate cash management and investment policy | 13(2) | municipality | ref s59 & s60(2) of MSA | 01-Jul-04 | 01-Jul-05 | | Must be in accordance with an NT framework (as prescribed). |
| | **BORROWINGS (INCLUDING DEBT)** | | | | | | | |
| | **Short-term debt** | | | | | | | |
| 6.2 | Check to ensure that all short-term debt is incurred in accordance with the provisions of the MFMA and only when necessary to bridge shortfalls and capital needs within a financial year | 45(1) | municipality | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | Note that the raising of loans can only be done by council, ref s160(2) of Constitution. |
| 6.3 | Obtain resolution of council, signed by the mayor approving the short-term debt agreement, and signed by the municipal manager to create or acknowledge the debt | 45(2) | municipality | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | |
| 6.4 | Check to ensure that the council resolution above refers to an individual short-term debt transaction, credit facility or line of credit or bank overdraft only | 45(3) | municipality | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | |
| 6.5 | Develop a plan to ensure that all short-term debt is fully repaid by 1 July 2008 (with an aim to extinguish debt by 25% pa) | 45(4) | municipality | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | NT recommends that debt be extinguished over a 4 year period (maximum) |
| | **Long-term debt** | | | | | | | |
| 6.6 | Check to ensure that all long-term debt is incurred in accordance with the provisions of the MFMA and only for the purpose of capital expenditure (see s46(4)) and consistent with the capital budget (see s46(6)) or for the re-financing of existing long-ter | 46(1) | municipality | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | |
| 6.7 | Obtain resolution of council, signed by the mayor approving the long-term debt agreement and signed by the municipal manager to create or acknowledge the debt | 46(2) | municipality | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | |
| 6.8 | Enter into long-term debt agreements only in accordance with s46(3) | 46(3) | municipality | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | |
| | **Security over debt** | | | | | | | |
| 6.9 | Check to ensure that all debt is denominated in Rand and is not indexed or affected by fluctuations against foreign currencies, and in instances where security is to be provided by the municipality it is in accordance with s48(3) | 47 | municipality | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | |
| 6.10 | Ensure that security over debt obligations is strictly in accordance with s48 | 48 | council | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | |
| 6.11 | Ensure that municipal debt guarantees are only provided in terms of s50 | 50 | municipality | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | |
| | **Disclosure of information** | | | | | | | |
| 6.12 | Ensure that all persons involved in the borrowing of money are aware of requirements to disclose information accurately when interacting with a prospective lender | 49 | all councillors and officials | n/a | 01-Jul-04 | 01-Jul-04 | | |

| Plan Ref | Action Required | Act Ref | Responsibility Under the MFMA | Delegation To | Final Target Date | Date Action Completed | | Comments (NT) |
|---|---|---|---|---|---|---|---|---|

## 7 ASSET AND LIABILITY MANAGEMENT

The municipality must put in place appropriate systems of control to safeguard its assets, and to manage liabilities. *Refer Chapters 3, 8 and 14 of the MFMA and s60 of the MSA.*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **ASSET MANAGEMENT** | | | | | | | |
| | **Asset management system** | | | | | | | |
| 7.1 | Maintain responsibility for management of the municipality's assets and liabilities | 63(1) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | |
| 7.2 | Take all reasonable steps to ensure that the municipality maintains appropriate systems and controls and that assets and liabilities are valued according to GRAP | 63(2) | municipal manager | ref s79(1) of MFMA | 01-Jul-07 | 01-Jul-10 | * | By capacity - relates to 2007/08 year for low capacity councils. |
| | **Disposal of assets** | | | | | | | |
| 7.3 | Ensure that an appropriate system is established to dispose of capital assets in accordance with s14 ie: to ensure that assets required for the minimum level of basic municipal services are not inappropriately disposed | 14 | municipality | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | |
| 7.4 | Consider the delegation of power to make determinations to dispose of movable capital assets below a certain value to the municipal manager | 14(4) | council | ref s59 & 60(1)(a) of MSA | 01-Jul-04 | 01-Jul-04 | | |
| | **LIABILITY MANAGEMENT** | | | | | | | |
| 7.5 | Take appropriate steps to ensure that the municipality does not incur a liability or risk payable in a foreign currency | 163 | municipality | ref s59 of MSA | 01-Jul-04 | 01-Jul-04 | | |

## 8 IN-YEAR AND ANNUAL REPORTING

The MFMA requires councils to report monthly and quarterly and mid-year, on its budget performance. It also requires that municipalities provide a range of information on the municipal website and contains other additional reporting requirements. Councils

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **IN-YEAR REPORTING** | | | | | | | |
| | **Monthly reporting** | | | | | | | |
| 8.1 | Report to council in writing on any impending shortfalls in budgeted revenue and overspending in the budget, and steps taken to prevent or rectify such shortfalls or overspending | 70(1) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | |
| 8.2 | Consider monthly budget statements and mid-year budget and performance assessment reports: issue appropriate instructions to the municipal manager to ensure revenue and expenditure proceed in line with the budget, identify any real or potential financial | 54(1) | mayor | ref s59(1) of MFMA | 10-Jan-05 | 01-Jul-05 | | Effective date is 1 July 2004, however read in context of 8.2 above. |
| 8.3 | Note: In addition to the detail provided in the monthly budget statement referred to above, provide information required by s71(1)(e), (f), and (5) | 71 | municipal manager | ref s79(1) of MFMA | 10-Jan-05 | 01-Jul-05 | | DoRA applies until 1 April 2005. Effective from 1 December 2004 (first monthly report refers to December). |
| 8.4 | Submit to the mayor and provincial treasury no later than 10 working days after the end of each month, a monthly budget statement in the prescribed format reflecting information required by s71(1)(a), (b), g (iii), (2), (3) and (4) | 71 | municipal manager | ref s79(1) of MFMA | 10-Aug-06 | 01-Jul-06 | * | By capacity - relates to 2006/07 year for low capacity councils. Effective from 1 July 2006 (first monthly report refers to July). |
| 8.5 | Note: In addition, check and if necessary make the appropriate amendments to the SDBIP, and make revisions public | 54(1)&(3) | mayor | ref s59(1) of MFMA | 01-Jul-07 | 01-Jul-06 | * | By capacity - relates to 2007/08 budget for low capacity councils. Effective date 1 July 2007, however read in context of 8.3 above. |
| 8.6 | Note: In addition to the detail provided in the monthly budget statement referred to above, provide information required by s71(1)(c), (d), and (g) (i) and (ii) | 71 | municipal manager | ref s79(1) of MFMA | 10-Aug-07 | 01-Jul-06 | * | By capacity - relates to 2007/08 year for low capacity councils. Effective from 1 July 2007 (first monthly report refers to July). |
| | **Quarterly reporting** | | | | | | | |

| Plan Ref | Action Required | Act Ref | Responsibility Under the MFMA | Delegation To | Final Target Date | Date Action Completed | | Comments (NT) |
|---|---|---|---|---|---|---|---|---|
| 8.7 | Submit a report to the council on the implementation of the budget and state of municipal finances within 30 days of the end of each quarter | 52(d) | mayor | ref s59(1) of MFMA | 30-Oct-04 | 01-Jul-04 | | To be submitted by 30 October, 30 January, 30 April & 30 July. Note also DoRA s5. |
| | **Mid-year reporting** | | | | | | | |
| 8.8 | Submit to the mayor, NT and provincial treasury by 25 January each year, a mid-year budget and performance assessment reflecting information required by s72(1)(a)(i), (iii), (iv), (1)(b), (2) and (3) | 72 | municipal manager | ref s79(1) of MFMA | 25-Jan-07 | 25-Jan-07 | * | By capacity - actual date, relates to 2006/07 budget for low capacity councils. |
| 8.9 | Note: In addition to the detail provided in the mid-year budget and performance assessment referred to above, provide information required by s72(1)(a)(ii) | 72 | municipal manager | ref s79(1) of MFMA | 25-Jan-08 | 25-Jan-08 | * | By capacity - actual date, relates to 2007/08 budget for low capacity councils. |
| | **Other reporting** | | | | | | | |
| 8.10 | Submit information as prescribed or required to NT, the provincial treasury, the provincial department for local government or the A-G. | 74(1) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | |
| 8.11 | If unable to comply with any of the responsibilities contained in the MFMA report that fact with reasons to the mayor and the provincial treasury | 74(2) | municipal manager | ref s79(1) of MFMA | 01-Jul-04 | 01-Jul-04 | | |
| 8.12 | Submit to NT within 3 months of 1 July 2004, a list of corporate entities, public-private partnerships and long-term contracts as detailed in s178(2) | 178(2) | municipality | ref s59 of MSA | 30-Sep-04 | 30-Sep-04 | | |
| 8.13 | Submit to the provincial treasury and A-G, the appropriate documentation authorising lawful over-expenditure in a capital programme within a financial year | 31(e) | municipal manager | ref s79(1) of MFMA | 01-Jul-05 | 01-Jul-05 | | Effective date that relates to 2005/06 budget. |
| | **Website reporting** | | | | | | | |
| 8.14 | Place on the website information required by s75, no later than 5 days after its tabling in council or on the date which it must be made public, whichever comes first | 75 | municipal manager | ref s79(1) of MFMA | 01-Jul-07 | 01-Sep-09 | * | By capacity - relates to 2007/08 year for low capacity councils. |
| | **END-OF-YEAR REPORTING** | | | | | | | |
| | **Annual financial statements** | | | | | | | |
| 8.15 | Prepare 2003/04 annual financial statements in accordance with s122(1) containing disclosures as required by s124 and s125 | 122(1) 124 125 | municipality | ref s59 of MSA | 31-Aug-04 | 30/09/2004 | | Also ref s5 DoRA |
| 8.16 | If a municipality encounters a serious financial problem or anticipates problems in meeting its financial commitments, it must immediately seek solutions to the problem and notify the MEC for local government and MEC for finance in the province and SALGA | 135 | municipality | ref s59 of MSA | 01-Jul-05 | 01-Jul-05 | | |
| 8.17 | Submit 2004/05 annual financial statements to the A-G within 2 months after the end of the financial year | 126(1)(a) | municipal manager | ref s79(1) of MFMA | 31-Aug-05 | 31-Aug-05 | | Relates to 2004/05 financial statements. |
| 8.18 | Note: Ensure that annual financial statements disclose information on intergovernmental and other allocations as required by s123(1) | 123(1) | municipality | ref s59 of MSA | 31-Aug-05 | 31-Aug-05 | | Relates to 2004/05 financial statements. |
| 8.19 | Take appropriate action in terms of s133 in instances where financial statements are not submitted to the A-G | 133(1) | council | ref s59 of MSA | 31-Aug-05 | 31-Aug-05 | | Target date dependent upon 8.17 above. |
| 8.20 | Ensure that the municipality addresses any issues raised by the A-G in the audit report | 131 | mayor | ref s59(1) of MFMA | 30-Jan-06 | 31-Jan-06 | | Relates to 2004/05 financial statements. Note: date of 30 January, based on receipt of audit report 3 months after its presentation to A-G at end of August, allowing council 60 days to respond (see s131(2) of MFMA). |
| 8.21 | Note: In addition to the requirements of s122(1) and (2), prepare annual financial statements and consolidated financial statements in accordance with GRAP | 122(3) | municipality | ref s59 of MSA | 01-Jul-08 | 01-Jul-07 | * | By capacity - relates to 2007/08 year for low capacity councils. |
| | **The annual report** | | | | | | | |
| 8.22 | Table in council the 2004/05 annual report of the municipality and any municipal entities within 7 months after the end of the financial year | 127(2) | mayor | ref s59(1) of MFMA | 31-Jan-06 | 31-Jan-08 | | Relates to 2004/05 annual report. Ref s46(1) of MSA. |
| 8.23 | If unable to comply with s127(2), submit to council a written explanation setting out reasons for the delay, tabling the annual report as soon as possible | 127(3) | mayor | ref s59(1) of MFMA | 31-Jan-06 | 31-Jan-08 | | Target date dependent upon 8.24 above. Relates to 2004/05 annual report. |

| Plan Ref | Action Required | Act Ref | Responsibility Under the MFMA | Delegation To | Final Target Date | Date Action Completed | | Comments (NT) |
|---|---|---|---|---|---|---|---|---|
| 8.24 | Immediately after the annual report is tabled in council, make public and invite representations on the annual report and submit the annual report to the A-G, the provincial treasury and the provincial department for local government | 127(5) | municipal manager | ref s79(1) of MFMA | 31-Jan-06 | 31-Jan-08 | | Target date dependent upon 8.24 above. Relates to 2004/05 annual report. Ref s46(3) of MSA. |
| 8.25 | Take the appropriate action in terms of s133 in instances where the mayor fails to table the annual report in council | 133(1) | council | ref s59 of MSA | 31-Jan-06 | 31-Jan-08 | | Target date dependent upon 8.24 above. Relates to 2004/05 annual report. |
| 8.26 | Ensure that council meetings at which the annual report is to be discussed are open to the public | 130(1) | council | ref s59 of MSA | 30-Mar-06 | 30-Mar-08 | | Relates to 2004/05 annual report. Ref s46(3) of MSA. |
| 8.27 | Invite any representatives of the A-G to attend council meetings at which the annual report is to be discussed | 130(2) | council | ref s59 of MSA | 30-Mar-06 | 30-Mar-08 | | Relates to 2004/05 annual report. Ref s46(3) of MSA. |
| 8.28 | Attend council and committee meetings where the annual report is discussed and submit copies of the minutes of those meetings to the A-G, the provincial treasury and the provincial department for local government | 129(2) | municipal manager | ref s79(1) of MFMA | 31-Mar-06 | 31-Mar-08 | | Relates to 2004/05 annual report. Ref s46(3) of MSA. |
| 8.29 | Prepare the 2003/04 annual report in accordance with Chapter 12 and containing information required by s121 | 121 | municipality | ref s59 of MSA | 30-Mar-08 | 30-Mar-07 | * | By capacity - relates to 2006/07 year for low capacity councils. Ref s46(1) of MSA. |
| 8.30 | Deal with the annual report within 9 months after the end of the financial year | 121 | council | ref s59 of MSA | 30-Mar-08 | 30-Mar-07 | * | By capacity - relates to 2006/07 year for low capacity councils. |
| | **The oversight report** | | | | | | | |
| 8.31 | Adopt an oversight report following consideration of the annual report, containing council's comments on the annual report in accordance with s129(1), no later than 2 months from the date on which the annual report was tabled in council | 129(1) | council | ref s59 of MSA | 31-Mar-06 | 31-Mar-08 | | Relates to 2004/05 oversight report. |
| 8.32 | Make public the oversight report within 7 days of its adoption by council | 129(3) | municipal manager | ref s79(1) of MFMA | 07-Apr-06 | 07-Apr-08 | | Target date dependent upon 8.31 above. Relates to 2004/05 oversight report. |
| 8.33 | Submit the annual report and oversight report to the provincial legislature within 7 days after being adopted by council | 132 | municipal manager | ref s79(1) of MFMA | 07-Apr-06 | 07-Apr-08 | | Target date dependent upon 8.31 above. Relates to 2004/05 oversight report. |

**FOR COUNCIL USE ONLY**

**Prepared by:** _____ **Reviewed by:** _____

Disclaimer: Please note that this worksheet has been compiled to assist municipalities in developing their own project management plan - municipalities must review the activities and timeframes listed carefully to ensure that they suit their own individua

| SUPPORTING TABLE 6<br><br>NEW BORROWING | Preceding Year 2007/08<br><br>Audited Actual<br>R<br>A | <br><br>Approved Budget<br>R<br>B |
|---|---|---|
| **DBSA VEHICLE LOAN (Original R4,0 m)** | 3006664 | 0 |
| **NEW BORROWING** | **3006664** | |

Column Definitions:

A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2(
B. The original budget approved by council for the 2008/09 budget year.
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the
E. The amount to be appropriated for the 2009/10 budget year.
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

Notes:

Use separate line for each new borrowing

| Current Year 2008/09 | | Medium Term Revenue and Expenditu | |
|---|---|---|---|
| | | Budget Year 2009/10 | Budget Year +1 2010/11 |
| Adjusted Budget<br>R<br>C | Full Year Forecast<br>R<br>D | Budget<br>R<br>E | Budget<br>R<br>F |
| 0 | 0 | 0 | 0 |
| | | **0** | **0** |

007/08, pre audit figures must be provided with a note stating these are pre audit.

budget for the 2009/10 budget year. This may differ from C.

| re Framework |
| --- |
| **Budget Year +2 2011/12** |
| **Budget R G** |
| 0 |
| **0** |

| SUPPORTING TABLE 7<br><br>GRANT ALLOCATIONS | Preceding Year 2007/08<br><br>Audited Actual R'<br>A | <br><br>Approved Budget R'<br>B |
|---|---|---|
| **Allocations to Other Municipalities1**<br><br>1.<br>2.<br>3.<br>etc | 0 | 0 |
| **TOTAL ALLOCATIONS TO MUNICIPALITIES** | | |
| **Allocations to Entities & Other External Mechanisms2**<br><br>1.<br>2.<br>3.<br>etc | 0 | 0 |
| **TOTAL ALLOCATIONS TO ENTITIES ETC** | | |
| **Allocations to Other Organs of State3**<br><br>1.<br>2.<br>3.<br>etc | 0 | 0 |
| **TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE** | | |
| **Allocations to Other Organisations4**<br><br>1.<br>2.<br>3.<br>etc | | |
| **TOTAL ALLOCATIONS TO OTHER ORGANISATIONS** | | |

Column Definitions:

A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2(
B. The original budget approved by council for the 2008/09 budget year.
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the
E. The amount to be appropriated for the 2009/10 budget year.
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

Notes:

1. Listed by municipal name and demarcation code of the recipient municipality
2. List by name of entity etc
3. List by name of organ of state
4. List by name of other organisation

| Current Year 2008/09 | | Medium Term Revenue and Expenditu | |
|---|---|---|---|
| | | Budget Year 2009/10 | Budget Year +1 2010/11 |
| Adjusted Budget R' C | Full Year Forecast R' D | Budget R' E | Budget R' F |
| 0 | 0 | 0 | 0 |
| | | | |
| 0 | 0 | 0 | 0 |
| | | | |
| 0 | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |

007/08, pre audit figures must be provided with a note stating these are pre audit.

budget for the 2009/10 budget year. This may differ from C.

| re Framework |
| --- |
| **Budget Year +2 2011/12** |
| **Budget R' G** |
| 0 |
| |
| 0 |
| |
| 0 |
| |
| |